

**MISSOURI
DEPARTMENT OF REVENUE**



FY2025 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2025 BUDGET
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The Department of Revenue was established in 1945 by the Missouri Constitution to serve as the central collection agency for all state revenue. The primary duties of the Department are to collect taxes, title and register motor vehicles, and license drivers. The Department of Revenue consists of the following divisions:

The ***Taxation Division*** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Collections and Taxpayer Assistance, Processing, and Field Compliance.

The ***Motor Vehicle and Driver Licensing Division*** administers Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft; licenses drivers and dealers; and oversees 173 contracted license offices. This division consists of three bureaus: Motor Vehicle, Driver License, and License Offices.

The ***General Counsel's Office*** ensures the Department's compliance with law and internal policies, advises the director and divisions on legal matters relative to the Department, and represents the Department in courts and administrative tribunals. The office also includes three investigative bureaus: Criminal Tax Investigation, Compliance and Investigation, and Internal Audit and Compliance.

The ***Administration Division*** provides administrative support to all other areas of the Department. This division includes three bureaus: Human Resources and Total Rewards, Financial Services, and General Services.

The Director's Office is also part of the Administration Division. The Director's Office includes the director, chief operating officer, key administrative staff, the Communications Office and the Legislative Office.

The Department is committed to delivering focused and efficient results to Missouri citizens and businesses. The Department's "placemat" highlights the themes and initiatives the Department is pursuing to achieve its vision of providing *every* customer the best experience *every* time.

Department strategic overview: FY24 Budget

DEPARTMENT:	Revenue
DIRECTOR:	Wayne Wallingford
DEPARTMENT ASPIRATION:	To provide every customer the best experience every time.
HIGHLIGHTS FROM FY22-FY23	<ul style="list-style-type: none"> • REAL ID - As of August 31, 2023, license offices had processed 2,403,841 REAL ID-compliant transactions since March 25, 2019. Overall, REAL ID transactions have accounted for approximately 36% of all transactions. DOR continues to communicate the new REAL ID deadline of May 7, 2025. • Taxation Secondments -The processing bureau held the third annual Individual Income Tax Secondment April 18th through April 26, 2023 with a goal to open all individual income tax return and payment mail in seven days with assistance from other bureaus and divisions. The Secondment included approximately 200 Department employees who opened approximately 236,000 pieces of incoming individual income tax refund, balance due and payment mail in the seven days. All returns and payments were opened and 38 percent of tax return were processed into the tax system during the Secondment. • ChatBot - DORA - Since launching on November 2, 2019 and through August 31, 2023, the DOR's 24/7 virtual assistant chatbot, DORA, has handled 7,000,606 customer inquiries. On average, 20.5% of user sessions have occurred during non-business hours (outside of 8 a.m. to 5 p.m. on weekdays), and DORA has been able to answer 75.7% of all inquiries. The DORA is available via Facebook integration, SMS texting, and DOR website. • Integrated Motor Vehicle and Driver Licensing System - Secured funding, approved a vendor (FAST Enterprises) and began the development of the modernization and integration of the state-of-the-art customer-centric motor vehicle and driver licensing system. • License Offices Contract Renewal Process- Develop a streamlined and systematic approach to track and report on license office contract renewals. • Implement Remote Seller Provisions - Met the required provisions of SB153 and created tax matrices and posted and made available the tax rate jurisdiction map for businesses required to file returns and pay tax on Missouri sales. • Missouri Online Renewal Exchange (MORE) - Modified the online application to allow customers to choose a license office to process their vehicle registration renewal. As of August 25, 2023, there have been 269,745 online renewals with 99.7 percent being processed within 3 business days.
FY24 PRIORITIES	<ul style="list-style-type: none"> • License Office Training - Improve License Offices transactional accuracy and reduce internal staff workload by developing License Office training videos for Motor Vehicle and Driver License transactions. The MVDL team is creating a Contract License Office Manager (CLOM) certification program to ensure offices have educated managers. • MVDL Communications - promote the MORE online renewal system and the REAL ID deadline through various media channels and license offices. • Integrated Motor Vehicle and Driver Licensing System - Continue the development of the modernization and integration of the state-of-the-art customer-centric integrated motor vehicle and driver licensing system. • Customer Service Feedback - In FY23, the DOR partnered with OA to capture customer satisfaction feedback with real-time data analytics in the license offices. In FY24, the team is creating a response plan for this customer feedback. • Annual License Office Meeting - The Motor Vehicle and Driver Licensing Division hosted the annual license conference to improve communications between DOR and the contracted license offices. The meeting was held in August 2023 and over 85 license offices attended the event and the feedback was excellent. We'll plan for the next meeting throughout FY24.
FY25 PREVIEW	<ul style="list-style-type: none"> • Integrated Motor Vehicle and Driver Licensing System - Implement the driver license portion of the integrated system for processing driver and non-driver license documents at DOR license offices throughout the state and begin work on the development of the Motor Vehicle phase. • Economic Development Partner - Use integrated systems to access and analyze data to become a best-in-class economic development partner. • Lower Turnover - Reduce turnover and become a top employer in the state.



Missouri Department of Revenue

Version: 08/2023 - Fiscal Year 2024



VISION	To provide <i>every</i> customer the best experience <i>every</i> time.				
THEMES	<p>Embed Transformational Purpose</p> <p>Encourage team members to take personal ownership of our vision and understand how they support its delivery.</p> <p> Integrity</p>	<p>Focus on Customer Service</p> <p>With every action, demonstrate our passion for serving Missouri's citizens, businesses, and communities.</p> <p> Service</p>	<p>Organizational Culture</p> <p>Foster a positive, engaging work environment for all team members while ensuring those who deliver at the highest levels and uphold our values are recognized for their efforts</p> <p> Respect</p>	<p>Partnerships</p> <p>Establish partnerships with public and private entities to provide expanded services and resources to Missouri's citizens, businesses, and communities.</p> <p> Community</p>	<p>IT Roadmap</p> <p>Develop an IT strategy that facilitates continued modernization and improves the overall customer experience</p> <p></p>
INITIATIVES	<p><u>Leadership Guidelines:</u> Develop guidelines related to attendance management, performance counseling, discipline templates, and other personnel tools for leaders within the Department.</p> <p><u>Motor Vehicle Bureau Debt Offset Preparation Plan:</u> Create a plan and process to allow debt offsets from Personal Tax to resolve Motor Vehicle delinquencies.</p> <p><u>Timely Processing of Motor Vehicle Refunds:</u> Identify areas of process improvements in the Motor Vehicle Refund process and develop an education plan to increase accurately filed refund requests.</p>	<p><u>License Offices Bureau Customer Survey:</u> Create a response plan for customer feedback.</p> <p><u>License Office Hearing Impaired Service:</u> Develop and pilot a program to ensure options are available for deaf and hard of hearing citizens.</p> <p><u>Sales/Use Tax Electronic Return Filing:</u> Increase sales/use tax electronic return filing compliance percentage from an average of 75% to 80% through customer outreach and efficiencies.</p> <p><u>Review and Expand MyTax Missouri Portal Video Library:</u> Work with the Communications Team to create effective videos for educating both team members and customers on MyTax Missouri portal functionality.</p>	<p><u>Taxation Job Shadowing Pilot Program:</u> Develop and implement a program for job shadowing within the Taxation Division to assist team members in becoming more familiar with all Division workflows to promote effective customer service.</p> <p><u>Team Member Recognition Shared on Social Media:</u> Collecting positive customer feedback and testimonials and sharing on social media promoting the ease of using online tools and services offered by the Taxation Division.</p>	<p><u>Contract License Office Manager (CLOM) Certification:</u> Develop and implement a specialized program to provide necessary skills and knowledge for license office managers.</p> <p><u>License Office Contract Compliance:</u> Create a process to hold license offices accountable for specific contract obligations.</p> <p><u>Dealer Training:</u> Develop and implement a training plan for the top concerning issues, for instance, dealers issuing temporary permits, processing a Notice of Lien and Notice of Sale, and renewing a dealer license electronically.</p>	<p><u>MVDL Integrated:</u> Develop system infrastructure functionality and needs and begin Phase 1 Driver License Module.</p> <p><u>Integrated Tax System Enhancements:</u> Make improvements to the Integrated Tax System to create efficiencies.</p> <p><u>Electronic Efficiencies:</u> Partner with ITSD to implement technological and electronic efficiencies in various areas of the Administration Division.</p>



Missouri Department of Revenue



MEASURES

By June 28, 2024, 100% of leaders within the Department will have access to the guidelines via a link on the Intranet.

By June 28, 2024, update policies and procedures to allow the process of identifying and offsetting Motor Vehicle delinquent fees from Personal Tax refunds.

By June 28, 2024, develop a plan to implement process improvement ideas to reduce motor vehicle refund turnaround time down to 15 business days and create and share educational material on the DOR Internet page to reduce the number of rejected claims by 50%.

By June 28, 2024, utilize customer feedback surveys to improve the license office experience.

By June 28, 2024, develop and pilot a program to offer interpretation for the hearing impaired.

By June 28, 2024, increase the sales/use tax electronic filing compliance to 80%.

By June 28, 2024, completely revise 100% of existing videos, record four new videos, and publish them on the Department website.

By June 28, 2024, develop and implement a job shadowing pilot program.

By June 28, 2024, create and complete 15 to 20 social media campaigns to highlight customer appreciation feedback, top performers, and team members of the month.

By June 28, 2024, all participants in the program will be required to pass a written and practical application test to receive certification.

By June 28, 2024, review how quickly compliance issues are corrected by using coordinator and contractor feedback surveys.

By June 28, 2024, decrease the error rate to below 20% for issuing temporary tags and ensure all dealers have been renewed timely and appropriately in 2024.

By June 28, 2024, complete base configuration, development, conversion, testing, communication plan, and define infrastructure needs.

By June 28, 2024, implement Integrated Tax System enhancements.

By June 28, 2024, prioritize and have in-progress projects for technological and electronic efficiencies in various sections of the Administration Division.

AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
Gaming Proceeds for Education Fund	State Auditor	March, 2023	http://auditor.mo.gov
DOR Statewide Audits Summary Letter	State Auditor	August, 2022	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	June, 2022	http://auditor.mo.gov
Gaming Proceeds for Education Fund	State Auditor	January, 2022	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	September, 2021	http://auditor.mo.gov
DOR Statewide Audits Summary Letter	State Auditor	August, 2021	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	August, 2020	http://auditor.mo.gov
 State Lottery Commission - Two Years Ending 6/30/2020	 State Auditor	 December, 2020	 http://auditor.mo.gov

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
SCH - School Children Health and Hunger	Section 135.1125, RSMo	8/28/2024	The filing of these documents they are under review by Oversight.
DBC - Diaper Bank	Section 135.621, RSMo	12/31/2024	The filing of these documents they are under review by Oversight.
First-Time Home Buyer Deduction	Section 143.1150, RSMo	12/31/2024	The filing of these documents they are under review by Oversight.
Long-Term Dignity Savings Account	Section 143.1160, RSMo	12/31/2024	The filing of these documents they are under review by Oversight.
Pediatric Cancer Research Fund	Section 143.1026, RSMo	12/31/2024	The filing of these documents they are under review by Oversight.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE HOUSE BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025	DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration	
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.		
DEPARTMENT REQUEST		
The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2024 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the Fiscal Year 2025 budget, the Department requests maintaining the current level of flexibility.		
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.		
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$250,000.00 from various personal services and expense and equipment to the Division of Administration to pay for increased postage costs.	The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies.
3. Please explain how flexibility was used in the prior and/or current years.		
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE	
The Department transferred \$250,000.00 from various personal services and expense and equipment to the Division of Administration to pay for increased postage costs.	The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	

NEW DECISION ITEM
RANK: 1 OF 1

Department of Revenue	Budget Unit <u>Various</u>
Department-wide	
Pay Plan - FY 2025 DI# 0000012	HB Section <u>Various</u>

1. AMOUNT OF REQUEST

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	1,228,899	10,782	425,056	1,664,737
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	1,228,899	10,782	425,056	1,664,737
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	458,011	4,018	158,418	620,447
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Various					Other Funds: Various				
Non-Counts:					Non-Counts:				

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2025 budget includes appropriation authority for a 3.2% statewide pay increase for employees.

NEW DECISION ITEM

RANK: 1 OF 1

Department of Revenue		Budget Unit	<u>Various</u>
Department-wide			
Pay Plan - FY 2025	DI# 0000012	HB Section	<u>Various</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2025 pay plan was based on a 3.2% pay increase for employees.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100 - Salaries and Wages	1,228,899	0.0	10,782	0.0	425,056	0.0	1,664,737	0.0	
Total PS	1,228,899	0.0	10,782	0.0	425,056	0.0	1,664,737	0.0	0
Grand Total	1,228,899	0.0	10,782	0.0	425,056	0.0	1,664,737	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	4,718	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	9,480	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	5,923	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	6,065	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	1,882	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	8,861	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	21,144	0.00
CLERK	0	0.00	0	0.00	0	0.00	1,844	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	4,801	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,280	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	6,144	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,701	0.00
MISCELLANEOUS PROFESSIONAL	0	0.00	0	0.00	0	0.00	1,920	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	1,441	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	1,016	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	7,080	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	25,195	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	7,191	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	1,855	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	40,312	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	126,361	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	115,947	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	31,404	0.00
CUSTOMER SERVICE SUPERVISOR	0	0.00	0	0.00	0	0.00	451	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	46,557	0.00
PROGRAM ASSISTANT	0	0.00	0	0.00	0	0.00	1,440	0.00
PROGRAM SPECIALIST	0	0.00	0	0.00	0	0.00	3,499	0.00
SENIOR PROGRAM SPECIALIST	0	0.00	0	0.00	0	0.00	1,811	0.00
PROGRAM COORDINATOR	0	0.00	0	0.00	0	0.00	2,409	0.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	0	0.00	9,492	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	20,169	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	15,935	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
SENIOR RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	6,158	0.00
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	0	0.00	1,262	0.00
STORES/WAREHOUSE SUPERVISOR	0	0.00	0	0.00	0	0.00	798	0.00
PUBLIC RELATIONS SPECIALIST	0	0.00	0	0.00	0	0.00	7,126	0.00
SR PUBLIC RELATIONS SPECIALIST	0	0.00	0	0.00	0	0.00	1,686	0.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	0	0.00	2,852	0.00
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	0	0.00	8,022	0.00
SR STAFF DEV TRAINING SPEC	0	0.00	0	0.00	0	0.00	3,622	0.00
ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	2,044	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	12,401	0.00
SENIOR ACCOUNTANT	0	0.00	0	0.00	0	0.00	1,070	0.00
ACCOUNTANT MANAGER	0	0.00	0	0.00	0	0.00	6,330	0.00
ASSOCIATE AUDITOR	0	0.00	0	0.00	0	0.00	4,783	0.00
AUDITOR	0	0.00	0	0.00	0	0.00	932	0.00
LEAD AUDITOR	0	0.00	0	0.00	0	0.00	18	0.00
AUDITOR SUPERVISOR	0	0.00	0	0.00	0	0.00	2,408	0.00
PROCUREMENT SPECIALIST	0	0.00	0	0.00	0	0.00	1,075	0.00
HUMAN RESOURCES ASSISTANT	0	0.00	0	0.00	0	0.00	2,125	0.00
HUMAN RESOURCES GENERALIST	0	0.00	0	0.00	0	0.00	787	0.00
HUMAN RESOURCES SPECIALIST	0	0.00	0	0.00	0	0.00	2,662	0.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	0	0.00	1,290	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	0	0.00	11	0.00
DOCKET CLERK	0	0.00	0	0.00	0	0.00	5,394	0.00
LEGAL ASSISTANT	0	0.00	0	0.00	0	0.00	6,741	0.00
SR COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	0	0.00	3,029	0.00
COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	0	0.00	3,519	0.00
INVESTIGATIONS MANAGER	0	0.00	0	0.00	0	0.00	6,541	0.00
DRIVER	0	0.00	0	0.00	0	0.00	320	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
SPECIALIZED TRADES WORKER	0	0.00	0	0.00	0	0.00	917	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	631,251	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$631,251	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$286,709	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$344,542	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
Pay Plan - 0000012								
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	4,709	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	2,609	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	3,516	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	1,261	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	3,605	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	7,498	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	5,251	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	28,449	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$28,449	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$7,100	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$21,349	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan - 0000012								
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	3,547	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	3,374	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	64,816	0.00
TAX SEASON ASST	0	0.00	0	0.00	0	0.00	17,674	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	3,240	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	12,028	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	1,451	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	50,481	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	162,274	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	139,093	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	67,653	0.00
CUSTOMER SERVICE SUPERVISOR	0	0.00	0	0.00	0	0.00	11,283	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	26,712	0.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	0	0.00	2,707	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	11,933	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	9,493	0.00
SENIOR RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	1,962	0.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	0	0.00	371	0.00
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	0	0.00	1,538	0.00
ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	6,044	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	5,116	0.00
REGULATORY AUDITOR	0	0.00	0	0.00	0	0.00	128,806	0.00
SENIOR REGULATORY AUDITOR	0	0.00	0	0.00	0	0.00	26,144	0.00
REGULATORY AUDITOR SUPERVISOR	0	0.00	0	0.00	0	0.00	54,963	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	812,703	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$812,703	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$782,903	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$29,800	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Pay Plan - 0000012								
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	85	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	25	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	7,974	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	9,805	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	1,451	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	240	0.00
SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	1,328	0.00
APPLICATIONS DEVELOPMENT MGR	0	0.00	0	0.00	0	0.00	1,494	0.00
DIR STRATEGY & PLANNING LVL 3	0	0.00	0	0.00	0	0.00	1,328	0.00
PROJECT MANAGER DIRECTOR	0	0.00	0	0.00	0	0.00	1,328	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	25,058	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$25,058	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$16,140	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$110	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$8,808	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
Pay Plan - 0000012								
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,506	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	3,751	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	1,597	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	8,986	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	1,886	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	446	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	640	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	10,067	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	0	0.00	2,273	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	2,389	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	831	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	665	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,609	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	4,551	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	639	0.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	0	0.00	1,600	0.00
AUDITOR	0	0.00	0	0.00	0	0.00	762	0.00
LEAD AUDITOR	0	0.00	0	0.00	0	0.00	2,104	0.00
AUDITOR SUPERVISOR	0	0.00	0	0.00	0	0.00	2,033	0.00
AUDITOR MANAGER	0	0.00	0	0.00	0	0.00	2,385	0.00
LEGAL ASSISTANT	0	0.00	0	0.00	0	0.00	15,364	0.00
SR NON-COMMISSION INVESTIGATOR	0	0.00	0	0.00	0	0.00	14,445	0.00
SR COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	0	0.00	13,458	0.00
NON-COMMSSN INVESTIGATOR SPV	0	0.00	0	0.00	0	0.00	6,560	0.00
COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	0	0.00	3,204	0.00
INVESTIGATIONS MANAGER	0	0.00	0	0.00	0	0.00	3,411	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	108,162	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$108,162	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$80,232	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$8,435	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$19,495	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,189	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	4,100	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,164	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	961	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	826	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	11,097	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,518	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	2,124	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	1,972	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	7,140	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	1,788	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	1,557	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	474	0.00
STORES/WAREHOUSE SUPERVISOR	0	0.00	0	0.00	0	0.00	571	0.00
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	0	0.00	1,292	0.00
ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	379	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	2,971	0.00
ACCOUNTANT	0	0.00	0	0.00	0	0.00	1,686	0.00
SENIOR ACCOUNTANT	0	0.00	0	0.00	0	0.00	698	0.00
ACCOUNTANT MANAGER	0	0.00	0	0.00	0	0.00	5,378	0.00
ECONOMIST	0	0.00	0	0.00	0	0.00	2,929	0.00
PROCUREMENT SPECIALIST	0	0.00	0	0.00	0	0.00	624	0.00
HUMAN RESOURCES ASSISTANT	0	0.00	0	0.00	0	0.00	1,577	0.00
HUMAN RESOURCES GENERALIST	0	0.00	0	0.00	0	0.00	1,504	0.00
HUMAN RESOURCES SPECIALIST	0	0.00	0	0.00	0	0.00	691	0.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	0	0.00	958	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	0	0.00	4	0.00
DRIVER	0	0.00	0	0.00	0	0.00	490	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
SPECIALIZED TRADES WORKER	0	0.00	0	0.00	0	0.00	452	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	59,114	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$59,114	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$55,815	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$2,237	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,062	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel's Office		
Core - Highway Collections	HB Section	4.005

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	8,959,511	0	10,661,878	19,621,389
EE	2,827,573	0	7,995,790	10,823,363
PSD	0	0	0	0
TRF	0	0	0	0
Total	11,787,084	0	18,657,668	30,444,752

FTE 201.60 0.00 248.99 450.59

Est. Fringe	6,410,567	0	7,770,211	14,180,778
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund
(0644)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	8,959,511	0	10,661,878	19,621,389
EE	2,827,573	0	7,795,790	10,623,363
PSD	0	0	0	0
TRF	0	0	0	0
Total	11,787,084	0	18,457,668	30,244,752

FTE 201.60 0.00 248.99 450.59

Est. Fringe	6,410,567	0	7,770,211	14,180,778
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department may spend for the cost of collection up to but not exceeding three percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel's Office		
Core - Highway Collections	HB Section	4.005

4. FINANCIAL HISTORY

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Current Yr.
Appropriation (All Funds)	24,315,823	25,474,463	28,965,464	30,444,752
Less Reverted (All Funds)	(713,117)	(764,236)	(856,514)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	23,602,706	24,710,227	28,108,950	30,444,752
Actual Expenditures (All Funds)	22,927,877	23,230,473	25,857,839	N/A
Unexpended (All Funds)	674,829	1,479,754	2,251,111	N/A
Unexpended, by Fund:				
General Revenue	632,600	690,431	1,257,418	N/A
Federal	0	0	0	N/A
Other	42,229	789,323	993,693	N/A
	(1)			

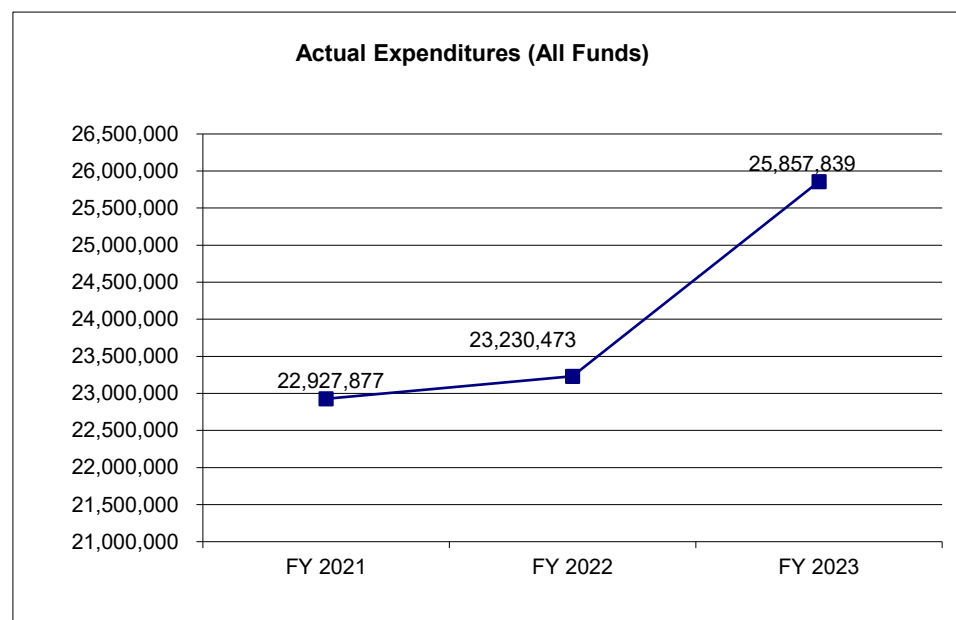
*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1)	Division Allocation for FY25 Funding	GR	FTE	HWY	FTE	TOTAL	FTE
	Motor Vehicle and Driver Licensing	\$6,305,257	116.55	\$11,758,637	170.61	\$18,063,894	287.16
	Taxation	\$638,245	19.46	\$1,242,256	33.66	\$1,880,501	53.12
	General Counsel's Office	\$1,353,137	23.98	\$1,505,697	25.83	\$2,858,834	49.81
	Administration/Postage	\$3,490,444	41.61	\$4,151,079	18.89	\$7,641,523	60.50
		\$11,787,084	201.60	\$18,657,668	248.99	\$30,444,752	450.59



CORE RECONCILIATION DETAIL

STATE HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	450.59	8,959,511	0	10,661,878	19,621,389	
				EE	0.00	2,827,573	0	7,995,790	10,823,363	
				Total	450.59	11,787,084	0	18,657,668	30,444,752	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	173	1771		PS	0.00	0	0	0	0	0 Core Reallocation - Tax Hwy Collections
Core Reallocation	175	1762		PS	(0.00)	0	0	0	(0)	(0) Core Reallocation - MVDL Hwy Collections
NET DEPARTMENT CHANGES					(0.00)	0	0	0	(0)	
DEPARTMENT CORE REQUEST										
				PS	450.59	8,959,511	0	10,661,878	19,621,389	
				EE	0.00	2,827,573	0	7,995,790	10,823,363	
				Total	450.59	11,787,084	0	18,657,668	30,444,752	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
1x Expenditures	2221	1774		EE	0.00	0	0	(200,000)	(200,000)	
NET GOVERNOR CHANGES					0.00	0	0	(200,000)	(200,000)	
GOVERNOR'S RECOMMENDED CORE										
				PS	450.59	8,959,511	0	10,661,878	19,621,389	
				EE	0.00	2,827,573	0	7,795,790	10,623,363	
				Total	450.59	11,787,084	0	18,457,668	30,244,752	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	7,254,841	154.42	8,959,511	201.60	8,959,511	201.60	8,959,511	201.60
STATE HWYS AND TRANS DEPT	9,159,580	236.60	10,661,878	248.99	10,661,878	248.99	10,661,878	248.99
TOTAL - PS	16,414,421	391.02	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,150,016	0.00	2,827,573	0.00	2,827,573	0.00	2,827,573	0.00
STATE HWYS AND TRANS DEPT	7,293,402	0.00	7,995,790	0.00	7,995,790	0.00	7,795,790	0.00
TOTAL - EE	9,443,418	0.00	10,823,363	0.00	10,823,363	0.00	10,623,363	0.00
TOTAL	25,857,839	391.02	30,444,752	450.59	30,444,752	450.59	30,244,752	450.59
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	286,709	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	344,542	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	631,251	0.00
TOTAL	0	0.00	0	0.00	0	0.00	631,251	0.00
Postage Rate Increase - 1860007								
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	235,017	0.00	235,017	0.00
TOTAL - EE	0	0.00	0	0.00	235,017	0.00	235,017	0.00
TOTAL	0	0.00	0	0.00	235,017	0.00	235,017	0.00
License Office Closure Prepare - 1860008								
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	856,800	0.00	856,800	0.00
TOTAL - EE	0	0.00	0	0.00	856,800	0.00	856,800	0.00
TOTAL	0	0.00	0	0.00	856,800	0.00	856,800	0.00
SAVE Program Rate Increase - 1860010								
EXPENSE & EQUIPMENT								

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
SAVE Program Rate Increase - 1860010								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	39,084	0.00	39,084	0.00
TOTAL - EE	0	0.00	0	0.00	39,084	0.00	39,084	0.00
TOTAL	0	0.00	0	0.00	39,084	0.00	39,084	0.00
Uninsured Motorist - 1860011								
PERSONAL SERVICES								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	104,895	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	104,895	0.00
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	195,000	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	195,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	299,895	0.00
GRAND TOTAL	\$25,857,839	391.02	\$30,444,752	450.59	\$31,575,653	450.59	\$32,306,799	450.59

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
STATE DEPARTMENT DIRECTOR	139,319	0.86	147,410	0.60	147,410	0.60	147,410	0.60
DESIGNATED PRINCIPAL ASST DEPT	304,413	2.76	296,256	1.87	296,256	1.87	296,256	1.87
DIVISION DIRECTOR	170,946	1.67	180,678	1.68	185,081	1.68	185,081	1.68
DESIGNATED PRINCIPAL ASST DIV	158,319	2.05	125,090	1.80	189,542	2.20	189,542	2.20
ASSOCIATE COUNSEL	101,519	1.64	18,826	0.20	58,826	0.20	58,826	0.20
PARALEGAL	26,144	0.48	0	0.00	0	0.00	0	0.00
LEGAL COUNSEL	319,539	5.72	376,885	7.63	276,885	7.63	276,885	7.63
SENIOR COUNSEL	323,385	4.72	660,749	7.16	660,749	7.16	660,749	7.16
CLERK	83,525	2.26	57,613	0.00	57,613	0.00	57,613	0.00
GENERAL COUNSEL - DIVISION	75,137	1.00	144,376	1.80	149,997	1.80	149,997	1.80
TAX SEASON ASST	636	0.02	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	43,288	0.43	0	0.00	40,000	0.00	40,000	0.00
MANAGING COUNSEL	185,319	2.31	191,990	2.00	191,990	2.00	191,990	2.00
GENERAL COUNSEL	88,928	0.80	93,147	0.66	53,147	0.66	53,147	0.66
EXECUTIVE	1,318	0.01	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	53,664	0.66	0	0.00	60,000	0.00	60,000	0.00
SPECIAL ASST OFFICIAL & ADMSTR	66,830	0.96	45,033	0.60	45,033	0.60	45,033	0.60
SPECIAL ASST PROFESSIONAL	15,736	0.31	31,742	0.60	31,742	0.60	31,742	0.60
SPECIAL ASST OFFICE & CLERICAL	207,593	4.13	212,301	3.94	221,251	3.94	221,251	3.94
ADMIN SUPPORT ASSISTANT	588,121	16.42	800,366	15.34	787,333	16.34	787,333	16.34
LEAD ADMIN SUPPORT ASSISTANT	228,847	6.11	187,975	4.81	224,716	5.81	224,716	5.81
ADMIN SUPPORT PROFESSIONAL	48,177	1.12	57,944	1.18	57,944	1.18	57,944	1.18
ADMINISTRATIVE MANAGER	1,142,586	17.38	1,263,293	18.49	1,259,793	18.49	1,259,793	18.49
ASSOCIATE CUSTOMER SERVICE REP	3,509,458	109.69	4,012,512	122.96	3,948,800	122.96	3,948,800	122.96
CUSTOMER SERVICE REP	2,582,624	73.32	4,008,863	108.06	3,623,367	100.49	3,623,367	100.49
LEAD CUSTOMER SERVICE REP	867,921	23.11	981,350	30.05	981,350	30.05	981,350	30.05
CUSTOMER SERVICE SUPERVISOR	13,334	0.34	14,079	0.35	14,079	0.35	14,079	0.35
CUSTOMER SERVICE MANAGER	1,349,885	31.23	1,469,907	32.00	1,454,907	31.35	1,454,907	31.35
PROGRAM ASSISTANT	18,152	0.42	0	0.00	45,006	1.00	45,006	1.00
PROGRAM SPECIALIST	50,945	1.00	54,008	1.00	109,337	2.00	109,337	2.00
SENIOR PROGRAM SPECIALIST	11,844	0.21	0	0.00	56,580	1.00	56,580	1.00
PROGRAM COORDINATOR	71,001	1.00	75,268	1.00	75,268	1.00	75,268	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
RESEARCH/DATA ASSISTANT	205,117	5.67	281,608	7.00	296,608	7.00	296,608	7.00
ASSOC RESEARCH/DATA ANALYST	456,979	9.40	600,252	11.82	600,252	11.82	600,252	11.82
RESEARCH/DATA ANALYST	313,036	5.88	377,005	7.00	423,055	8.00	423,055	8.00
SENIOR RESEARCH/DATA ANALYST	2,554	0.04	71,101	0.00	192,408	1.00	192,408	1.00
STORES/WAREHOUSE ASSOCIATE	28,357	0.80	39,433	1.22	39,433	1.22	39,433	1.22
STORES/WAREHOUSE SUPERVISOR	27,484	0.62	24,927	0.40	24,927	0.40	24,927	0.40
PUBLIC RELATIONS SPECIALIST	152,315	3.19	234,053	4.73	222,671	4.73	222,671	4.73
SR PUBLIC RELATIONS SPECIALIST	95,605	1.88	52,699	1.00	52,699	1.00	52,699	1.00
PUBLIC RELATIONS COORDINATOR	58,967	0.82	99,059	1.32	89,114	1.14	89,114	1.14
STAFF DEVELOPMENT TRAINER	173,340	3.72	250,706	5.30	250,706	5.30	250,706	5.30
SR STAFF DEV TRAINING SPEC	74,731	1.38	56,353	1.00	113,203	2.00	113,203	2.00
ACCOUNTS ASSISTANT	64,801	1.72	61,837	1.62	63,904	1.62	63,904	1.62
SENIOR ACCOUNTS ASSISTANT	333,588	8.53	407,513	7.94	387,513	7.94	387,513	7.94
ACCOUNTANT	11,905	0.25	0	0.00	0	0.00	0	0.00
SENIOR ACCOUNTANT	35,272	0.74	33,429	0.62	33,429	0.62	33,429	0.62
ACCOUNTANT MANAGER	176,211	2.53	217,789	2.86	197,789	2.86	197,789	2.86
ASSOCIATE AUDITOR	173,336	3.69	100,761	1.11	149,473	1.11	149,473	1.11
AUDITOR	3,753	0.07	29,122	0.55	29,122	0.55	29,122	0.55
LEAD AUDITOR	0	0.00	548	0.00	548	0.00	548	0.00
AUDITOR SUPERVISOR	59,451	0.96	75,250	1.00	75,250	1.00	75,250	1.00
AUDITOR MANAGER	59,595	0.83	0	0.00	0	0.00	0	0.00
PROCUREMENT SPECIALIST	36,662	0.65	33,601	0.62	33,601	0.62	33,601	0.62
HUMAN RESOURCES ASSISTANT	54,737	1.49	76,408	1.62	66,408	1.62	66,408	1.62
HUMAN RESOURCES GENERALIST	60,696	1.40	24,572	0.62	24,572	0.62	24,572	0.62
HUMAN RESOURCES SPECIALIST	68,193	1.38	83,185	1.60	83,185	1.60	83,185	1.60
HUMAN RESOURCES MANAGER	42,741	0.60	40,310	0.62	40,310	0.62	40,310	0.62
APPLICATIONS DEVELOPMENT MGR	6,664	0.08	0	0.00	0	0.00	0	0.00
DIR STRATEGY & PLANNING LVL 3	4,259	0.04	0	0.00	0	0.00	0	0.00
PROJECT MANAGER DIRECTOR	3,750	0.04	0	0.00	0	0.00	0	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	333	0.00	333	0.00	333	0.00
DOCKET CLERK	112,976	2.99	168,560	4.00	168,560	4.00	168,560	4.00
LEGAL ASSISTANT	324,493	9.00	210,658	11.00	210,658	11.00	210,658	11.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
NON-COMMISSIONED INVESTIGATOR	13,689	0.31	0	0.00	0	0.00	0	0.00
SR NON-COMMISSION INVESTIGATOR	13,889	0.29	0	0.00	0	0.00	0	0.00
SR COMMISSIONED INVESTIGATOR	120,930	2.52	94,650	2.50	94,650	2.50	94,650	2.50
NON-COMMSSN INVESTIGATOR SPV	24,370	0.46	0	0.00	0	0.00	0	0.00
COMMISSIONED INVESTIGATOR SPV	53,957	0.94	109,975	2.00	109,975	2.00	109,975	2.00
INVESTIGATIONS MANAGER	88,303	1.18	204,387	2.50	204,387	2.50	204,387	2.50
DRIVER	7,261	0.23	20,004	0.62	10,004	0.62	10,004	0.62
SPECIALIZED TRADES WORKER	22,001	0.56	33,640	0.62	28,640	0.62	28,640	0.62
TOTAL - PS	16,414,421	391.02	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59
TRAVEL, IN-STATE	70,869	0.00	22,271	0.00	22,271	0.00	22,271	0.00
TRAVEL, OUT-OF-STATE	18,685	0.00	13,475	0.00	13,475	0.00	13,475	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,875,415	0.00	8,039,202	0.00	8,039,202	0.00	8,039,202	0.00
PROFESSIONAL DEVELOPMENT	70,153	0.00	89,669	0.00	89,669	0.00	89,669	0.00
COMMUNICATION SERV & SUPP	304,647	0.00	359,457	0.00	359,457	0.00	359,457	0.00
PROFESSIONAL SERVICES	554,659	0.00	1,971,173	0.00	1,971,173	0.00	1,771,173	0.00
M&R SERVICES	43,213	0.00	197,905	0.00	197,905	0.00	197,905	0.00
COMPUTER EQUIPMENT	287,257	0.00	7,000	0.00	7,000	0.00	7,000	0.00
MOTORIZED EQUIPMENT	61,569	0.00	1,002	0.00	1,002	0.00	1,002	0.00
OFFICE EQUIPMENT	103,108	0.00	16,626	0.00	16,626	0.00	16,626	0.00
OTHER EQUIPMENT	38,609	0.00	16,502	0.00	16,502	0.00	16,502	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
EQUIPMENT RENTALS & LEASES	74	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	15,160	0.00	77,474	0.00	77,474	0.00	77,474	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	9,443,418	0.00	10,823,363	0.00	10,823,363	0.00	10,623,363	0.00
GRAND TOTAL	\$25,857,839	391.02	\$30,444,752	450.59	\$30,444,752	450.59	\$30,244,752	450.59
GENERAL REVENUE	\$9,404,857	154.42	\$11,787,084	201.60	\$11,787,084	201.60	\$11,787,084	201.60
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$16,452,982	236.60	\$18,657,668	248.99	\$18,657,668	248.99	\$18,457,668	248.99

NEW DECISION ITEM
RANK: 1 OF 10

Department Of Revenue					Budget Unit 86110C				
Division of Motor Vehicle and Driver Licensing									
DI Name - License Office Closure Preparedness Fund DI# 1860008					HB Section 4.005				
1. AMOUNT OF REQUEST									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	856,800	856,800	EE	0	0	856,800	856,800
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	856,800	856,800	Total	0	0	856,800	856,800
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: State Highways and Transportation Dept (0644)					Other Funds: State Highways and Transportation Dept (0644)				
Non-Counts:					Non-Counts:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan					<input type="checkbox"/> New Program <input checked="" type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____				
					<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement				
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>The Department faces situations where a contracted license office is temporarily closed and restricts citizens' ability to transact their motor vehicle and driver licensing needs. Shut downs can be caused by lawsuits designed to delay a transition, compliance concerns, or natural disasters. In FY22, FY23, and FY24, one-time funding was approved for the Department to temporarily operate the Lincoln County license office during a drawn-out legal challenge that delayed the transition. The Department's new compliance program could lead to poor-performing license offices having their contracts terminated and the office rebid. During this rebidding process, the license office will be temporarily shut down, and the citizens in that community will be inconvenienced. The Department is requesting funding to support up to two temporary state-operated license offices across Missouri and to outfit a Mobile License office that could be deployed when offices are shut down. Currently, there are 174 license offices operated by private contractors selected through the state's procurement process. This funding supports continuity of operations for all Missourians impacted by license office shut downs. The ability to continue operations during these temporary closures will discourage litigation and encourage improved customer service while ensuring all Missourians have access to licensing services. Additionally, the Mobile office would also be deployed for citizen interaction experiences at public relations events such as the Missouri State Fair.</p>									

NEW DECISION ITEM
RANK: 1 OF 10

Department Of Revenue			Budget Unit <u>86110C</u>	
Division of Motor Vehicle and Driver Licensing				
DI Name - License Office Closure Preparedness Fund		DI# <u>1860008</u>	HB Section <u>4.005</u>	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

This estimate was derived using expense data from the state-operated license office in Troy, Missouri, and is based on operating two separate temporary license office locations with one office manager and six licensing stations staffed by temporary employees hired through temporary service contract providers for one year. These employees would ideally come from the closed contract license office. The temporary state-operated office will close once the extraordinary circumstance is resolved and the contract-operated office is open. Annual costs for the Troy office were approximately \$301,000 (\$25,000/month). In situations where DOR can operate a temporary license office in an existing location, the total cost to operate two separate temporary license office locations for one year each (or multiple locations for shorter periods) would be \$602,000. Additionally, the Mobile unit will be equipped as a Mobile office with four workstations that will be deployed (when existing location isn't available) with one temporary office manager and four licensing clerks hired through a temporary service contract provider. The first-year one-time costs of \$118,100 will be utilized to procure the Mobile office. Annual temporary staffing costs for the Mobile office will be \$152,200 if deployed for a total of nine months. The projected gross transactional income from the two temporary offices would be \$523,000 based on the Troy temporary office income. The three deployments of the Mobile office are projected to collect \$130,000, bringing the total projected transactional income to \$653,000 and lowering the investment cost for this program to only \$203,800. Furthermore, this fund would only be used when a contracted license office was unexpectedly shut down by lawsuits designed to delay a transition, compliance concerns, or natural disasters. The unused funds would lapse if no offices were shut down or the Department operated a temporary office less than (24 months) or Mobile office less than (nine months) the budgeted time above.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies					144,000		144,000		
340 - Communication Services & Supplies					13,200		13,200		
400 - Professional Services					601,500		601,500		
480 - Computer Equipment					20,600		20,600		20,600
560 - Motorized Equipment					73,500		73,500		73,500
580 - Office Equipment					4,000		4,000		4,000
					0				
Total EE	0		0		856,800		856,800		98,100
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	856,800	0.0	856,800	0.0	98,100

NEW DECISION ITEM
RANK: 1 OF 10

Department Of Revenue			Budget Unit <u>86110C</u>						
Division of Motor Vehicle and Driver Licensing									
DI Name - License Office Closure Preparedness Fund			DI# 1860008		HB Section <u>4.005</u>				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Supplies					144,000		144,000		
Communication Serv & Supp					13,200		13,200		
Professional Services					601,500		601,500		
Computer Equipment					20,600		20,600		
Motorized Equipment					73,500		73,500		
Office Equipment					4,000		4,000		
Total EE	<u>0</u>		<u>0</u>		<u>856,800</u>		<u>856,800</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>856,800</u>	<u>0.0</u>	<u>856,800</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 1 OF 10

Department Of Revenue Division of Motor Vehicle and Driver Licensing DI Name - License Office Closure Preparedness Fund DI# 1860008	Budget Unit 86110C HB Section 4.005
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)	
<p>6a. Provide an activity measure(s) for the program.</p> <p>With funding, the Department can stand up a temporary office to provide licensing services in a distressed community for two separate one-year periods or multiple locations for shorter periods. The Mobile office could also be deployed to three communities for 90 days each. These offices will allow citizens to receive driver license and motor vehicle transactional services in their local area. Two temporary office deployments would serve around 104,000 customers and three Mobile office deployments could serve around 29,250 customers.</p> <p>Without funding, Missourians will be forced to drive to other communities to obtain driver license and motor vehicle transactional services, resulting in increased costs to stakeholders receiving a state-required service. Additionally, this will increase the wait time for the customers in those adjoining communities.</p>	<p>6b. Provide a measure(s) of the program's quality.</p> <p>With funding, improved customer service, shorter transitions, and reduced downtime will be a huge convenience for the citizens in these communities. Shorter office shutdowns will reduce the need to drive to other communities to obtain driver license and motor vehicle transactional services, and this will lessen the burden on offices in adjoining communities. This can be measured by the Qualtrics customer survey responses received in each office and the field coordinator audit reports done each quarter.</p> <p>Without funding, poorly run offices will not improve customer service, and shutdowns after natural disasters or transitions will be longer. Missourians will be forced to drive to other communities to obtain driver license and motor vehicle transactional services. Also, this will increase the wait time for the customers in those communities and result in increased costs to stakeholders receiving a state-required service.</p>

NEW DECISION ITEM
RANK: 1 OF 10

Department Of Revenue		Budget Unit 86110C	
Division of Motor Vehicle and Driver Licensing			
DI Name - License Office Closure Preparedness Fund DI# 1860008		HB Section 4.005	
<p>6c. Provide a measure(s) of the program's impact.</p> <p>With funding, this funding will encourage license offices to improve customer service while discouraging legal delaying tactics by providing continuity of operations for Missourians in communities impacted by compliance shutdowns, legal challenges to new vendors, or other unforeseen circumstances, such as a natural disaster that temporarily closes an office. The capability to set-up at or near a disaster site will maintain accessibility for those communities.</p> <p>Without funding, offices will have less incentive to improve customer service and more incentives to file lawsuits and delay transitions. Natural disasters will extend shut downs and make life even harder on the communities impacted forcing Missourians to drive to other communities to obtain licensing services. Also, this will increase the wait time for the customers in those communities and result in increased costs to stakeholders receiving a state-required service.</p>		<p>6d. Provide a measure(s) of the program's efficiency.</p> <p>With funding, continuing operations in 174 communities spread across 114 counties will improve customer service and result in shorter wait times and fewer errors, which will lead to fewer customer visits to a license office or calls to customer service to find out the status of their title, registration or driver license application. Less litigation, shorter transitions, and shorter downtimes after natural disasters will increase efficiencies for driver license and motor vehicle transactional services in impacted areas. This will save the customer money in lost work time and transportation costs while reducing congestion and wait times in adjoining contract license offices.</p> <p>Without funding, higher error rates and longer wait times increase repeat visits and calls from customers seeking updates on their title, registration, or driver license transactions. Longer transitions and extended license office shutdowns result in Missourians being forced to drive to other communities to obtain driver license and motor vehicle transactional services. Often, this may take several hours, resulting in increased costs to stakeholders for fuel and lost work time, as well as increased wait times for them and the citizens in the adjoining communities overburdened with the increased transactional volume.</p>	

NEW DECISION ITEM
RANK: 1 OF 10

Department Of Revenue		Budget Unit <u>86110C</u>
Division of Motor Vehicle and Driver Licensing		
DI Name - License Office Closure Preparedness Fund	DI# 1860008	HB Section <u>4.005</u>
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		
<p>The Department will improve service accessibility for citizens all across the state by shortening office closures during transitions, compliance shutdowns, and natural disasters. The Department will achieve those objectives through execution of a new compliance program that will improve stakeholder experiences by auditing license office error rates, wait times, and other contractual commitments to ensure contract compliance and certify all customer service standards are met or exceeded. To help License Offices achieve these standards, field coordinator teams will monitor, train, and provide feedback to the clerks, managers, and agents processing customer transactions. Having the ability to deploy and operate a temporary or Mobile license office when a shutdown occurs will be the crucial element compelling contract license offices to improve customer service and fulfill their contract commitments in all 174 license offices across Missouri.</p>		

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
License Office Closure Prepare - 1860008								
SUPPLIES	0	0.00	0	0.00	144,000	0.00	144,000	0.00
COMMUNICATION SERV & SUPP	0	0.00	0	0.00	13,200	0.00	13,200	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	601,500	0.00	601,500	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	20,600	0.00	20,600	0.00
MOTORIZED EQUIPMENT	0	0.00	0	0.00	73,500	0.00	73,500	0.00
OFFICE EQUIPMENT	0	0.00	0	0.00	4,000	0.00	4,000	0.00
TOTAL - EE	0	0.00	0	0.00	856,800	0.00	856,800	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$856,800	0.00	\$856,800	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$856,800	0.00	\$856,800	0.00

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	Budget Unit	86110C
Division - Motor Vehicle and Driver Licensing		
DI Name - SAVE Program Rate Increase	DI# 1860010	HB Section
		4.0005

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	39,084	0	0	39,084
PSD	0	0	0	0
TRF	0	0	0	0
Total	39,084	0	0	39,084
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)
Non-Counts:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	39,084	0	0	39,084
PSD	0	0	0	0
TRF	0	0	0	0
Total	39,084	0	0	39,084
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/>	New Legislation	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input checked="" type="checkbox"/>	Federal Mandate	<input type="checkbox"/>	Program Expansion	<input checked="" type="checkbox"/>	Cost to Continue
<input type="checkbox"/>	GR Pick-Up	<input type="checkbox"/>	Space Request	<input type="checkbox"/>	Equipment Replacement
<input type="checkbox"/>	Pay Plan	<input type="checkbox"/>	Other:		

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue	Budget Unit	86110C
Division - Motor Vehicle and Driver Licensing		
DI Name - SAVE Program Rate Increase	DI# 1860010	HB Section
		4.0005

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental information sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171, RSMo, requires that the director shall verify that an applicant for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to Section 302.170, RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$0.50 to \$1.50, effective October 1, 2023, with incremental increases to be applied in the subsequent four fiscal years until the fee of \$3.60 per inquiry is met.

Cost increases for the SAVE Program are due to items such as:

1. System upgrades, security, and maintenance costs.
2. Standard annual increases built into federal employee pay and contracts.
3. New requirements related to immigration and federal benefit policy changes.
4. Migration to new data sources and improved data matching capabilities.
5. Providing additional case information to SAVE customers, such as immigration status grant date and Employment Authorization Document history, in many SAVE responses.
6. Updated costs reflecting SAVE's footprint for shared services (e.g., IT infrastructure, facilities, and personnel).

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current annual SAVE verification transactions is 78,168 based on FY23 inquiries. With the rate increase of \$0.50 per inquiry per year, the estimated cost for FY25, FY26 and FY27 is an additional \$39,084.00. FY28 the fee increase will be \$0.60 per inquiry for an estimated fee increase of \$46,900.

Fiscal Year	Projected Price per Inquiry	Inquiries Processed in FY2023	Projected Cost by Fiscal Year
FY2024	\$ 1.50	78,168	\$ 117,252.00
FY2025	\$ 2.00	78,168	\$ 156,336.00
FY2026	\$ 2.50	78,168	\$ 195,420.00
FY2027	\$ 3.00	78,168	\$ 234,504.00
FY2028	\$ 3.60	78,168	\$ 281,404.80

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue			Budget Unit		86110C				
Division - Motor Vehicle and Driver Licensing			HB Section		4.0005				
DI Name - SAVE Program Rate Increase		DI# 1860010							
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 - Professional Services	39,084						39,084		
							0		
Total EE	39,084		0		0		39,084		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	39,084	0.0	0	0.0	0	0.0	39,084	0.0	0

NEW DECISION ITEM
RANK: 2 OF 10

Department of Revenue		Budget Unit		86110C					
Division - Motor Vehicle and Driver Licensing		HB Section		4.0005					
DI Name - SAVE Program Rate Increase		DI# 1860010							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
	39,084						39,084		
							0		
							0		
Total EE	39,084		0		0		39,084		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	39,084	0.0	0	0.0	0	0.0	39,084	0.0	0

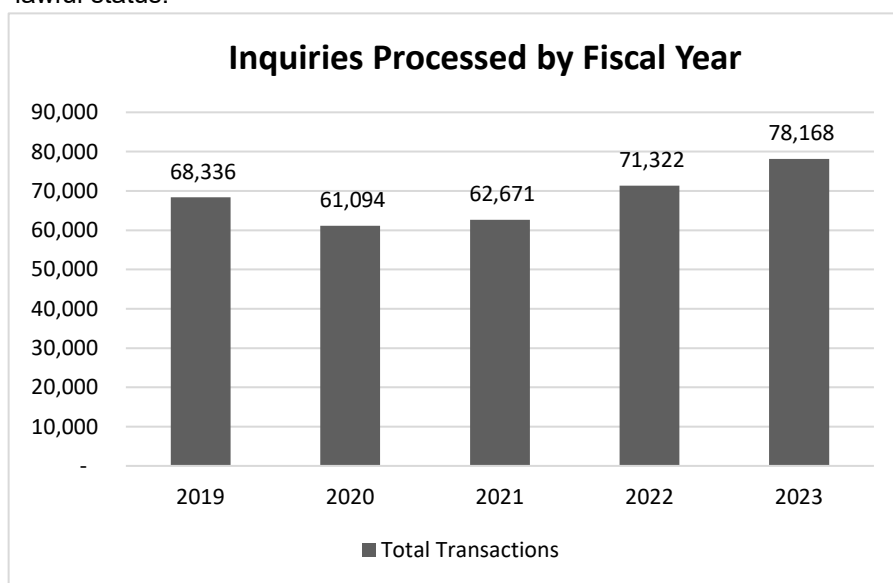
NEW DECISION ITEM
RANK: 2 **OF** 10

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - SAVE Program Rate Increase DI# 1860010	HB Section <u>4.0005</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

On-going participation in SAVE program for electronic verification of lawful status.



6c. Provide a measure(s) of the program's impact.

Continued compliance with Missouri law and the REAL ID Act of 2005 by verifying a United States Citizenship and Immigration Services (USCIS) document holders' lawful status and status end date. This allows those applicants to be issued accurate documents for the allotted time allowed per verification of lawful status and status end date.

6b. Provide a measure(s) of the program's quality.

Non-U.S. Citizen applicants who require verification of lawful status may continue to apply for licensure.

6d. Provide a measure(s) of the program's efficiency.

Electronic verifications continue allowing more timelier issuance of documents to applicants presenting USCIS documents.

NEW DECISION ITEM
RANK: 2 **OF** 10

Department of Revenue		Budget Unit	86110C
Division - Motor Vehicle and Driver Licensing			
DI Name - SAVE Program Rate Increase	DI# 1860010	HB Section	4.0005

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Monitor on-going inquiry statistics and review program procedures to find improvements.

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
SAVE Program Rate Increase - 1860010								
PROFESSIONAL SERVICES	0	0.00	0	0.00	39,084	0.00	39,084	0.00
TOTAL - EE	0	0.00	0	0.00	39,084	0.00	39,084	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$39,084	0.00	\$39,084	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$39,084	0.00	\$39,084	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit _____
Division - Motor Vehicle and Driver Licensing	
DI Name - Uninsured Motorist DI# 1860011	HB Section _____

1. AMOUNT OF REQUEST

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	104,895	104,895	PS	0	0	104,895	104,895
EE	0	0	195,000	195,000	EE	0	0	195,000	195,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>299,895</u>	<u>299,895</u>	Total	<u>0</u>	<u>0</u>	<u>299,895</u>	<u>299,895</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	39,094	39,094	Est. Fringe	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input checked="" type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) program starting as early as February 2025 in advance of the required nine month test period estimated to begin by September 2025. During the development and testing stages, the vendor will need compensated for their services until the diversion program begins and funding becomes available to support the program going forward. It will likely take two years to determine if the diversion funding will be sufficient to cover the program cost. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in July 2026.

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit _____
Division - Motor Vehicle and Driver Licensing	
DI Name - Uninsured Motorist DI# 1860011	HB Section _____
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>The funding requested will be utilized to hire personnel and pay the vendor cost for program development of the Motor Vehicle Financial Responsibility Enforcement and Compliance Program. The contractor will provide a technological on-line solution for verification of motor vehicle insurance including a comparison to active registrations, real-time insurance verification, compliance monitoring, customer call center support, notice printing/mailing/processing, and tracking of the diversion program. Missouri has 6.7 million active motor vehicle registrations with an estimated 1.1 million (16.8%) being uninsured motorists. These individuals will be provided the opportunity to participate in a Diversion Program which will fund the State's Uninsured Motorists Program's costs once fully implemented. The PS funds will be utilized to test and provide business rules for implementation of the system, provide customer support for constituent issues, and ongoing technical support on integration points with the current systems. The budgeted also includes funding for employee training, advisory committee meetings, office supplies, and project initiation expenses.</p>	

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue			Budget Unit		
Division - Motor Vehicle and Driver Licensing					
DI Name - Uninsured Motorist		DI# 1860011	HB Section		

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
02RD20 - Associate Research/Data Analyst			0	0.0	30,005		30,005	0.0	
02RD30 - Research/Data Analyst					74,890		74,890	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>104,895</u>	<u>0.0</u>	<u>104,895</u>	<u>0.0</u>	<u>0</u>
Base System(monthly costs)					175,000		175,000	0.0	
140 - Travel					1,000		1,000	0.0	
190 - Supplies					15,000		15,000	0.0	
320 - Training Fees					2,000		2,000	0.0	
400 - Committee					2,000		2,000	0.0	
Total EE	<u>0</u>		<u>0</u>		<u>195,000</u>		<u>195,000</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>299,895</u>	<u>0.0</u>	<u>299,895</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue					Budget Unit				
Division - Motor Vehicle and Driver Licensing									
DI Name - Uninsured Motorist			DI# 1860011		HB Section				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
					104,895		104,895	0.0	
Total PS	0	0.0	0	0.0	104,895	0.0	104,895	0.0	0
					195,000		195,000		
							0		
							0		
							0		
Total EE	0		0		195,000		195,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	299,895	0.0	299,895	0.0	0

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit _____
Division - Motor Vehicle and Driver Licensing	
DI Name - Uninsured Motorist DI# 1860011	HB Section _____

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

In an effort to reduce the 16.8% rate of uninsured motorists in Missouri, this project will implement real-time insurance verification, continual compliance monitoring, and a pre-trial diversion program.

6b. Provide a measure(s) of the program's quality.

Accurate identification of uninsured vehicle owners.

6c. Provide a measure(s) of the program's impact.

We have researched the current uninsured programs in Arkansas, Oklahoma, Rhode Island, Texas, Utah and West Virginia. Each state, except for Oklahoma, has reduced their percentage of uninsured motorists by half.

6d. Provide a measure(s) of the program's efficiency.

Diversion program revenues offset the ongoing costs of the Motor Vehicle Financial Responsibility Enforcement & Compliance (MVFREC) Program.

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit
Division - Motor Vehicle and Driver Licensing	
DI Name - Uninsured Motorist	DI# 1860011
	HB Section

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Uninsured Motorist - 1860011								
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	30,005	0.00	0	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	74,890	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	104,895	0.00	0	0.00
TRAVEL, IN-STATE	0	0.00	0	0.00	1,000	0.00	0	0.00
SUPPLIES	0	0.00	0	0.00	15,000	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	0	0.00	2,000	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	2,000	0.00	0	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	175,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	195,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$299,895	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$299,895	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Uninsured Motorist - 1860011								
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	30,005	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	74,890	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	104,895	0.00
TRAVEL, IN-STATE	0	0.00	0	0.00	0	0.00	1,000	0.00
SUPPLIES	0	0.00	0	0.00	0	0.00	15,000	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	0	0.00	0	0.00	2,000	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	2,000	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	0	0.00	175,000	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	195,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$299,895	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$299,895	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	86104C
Division - Motor Vehicle and Driver Licensing		
Core - MVDL System	HB Section	4.005

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	221,887	0	667,156	889,043
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	221,887	0	667,156	889,043

FTE	3.00	0.00	15.00	18.00
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Est. Fringe	127,702	0	477,169	604,871
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Vehicle Administrative Technology Fund (0696)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	221,887	0	667,156	889,043
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	221,887	0	667,156	889,043

FTE	3.00	0.00	15.00	18.00
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Est. Fringe	127,702	0	477,169	604,871
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.

CORE DECISION ITEM

Department of Revenue	Budget Unit	86104C
Division - Motor Vehicle and Driver Licensing		
Core - MVDL System	HB Section	4.005
<p>The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.</p> <p>During the 2021 legislative session, SB 176 passed, which updates the requirements relating to dealer administrative fees in Section 301.558, RSMo, so that ten percent of any fee authorized under this section and charged by motor vehicle dealers shall be remitted to the newly enacted Motor Vehicle Administration Technology Fund. Monies in the fund shall be used solely by the department of revenue for the purpose of development of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfecting and releasing of liens and encumbrances on vehicles. At the time the new system is complete, the ten percent of fees collected will decrease to one percent for system maintenance.</p>		
3. PROGRAM LISTING (list programs included in this core funding)		

CORE DECISION ITEM

Department of Revenue	Budget Unit	86104C
Division - Motor Vehicle and Driver Licensing		
Core - MVDL System	HB Section	4.005

4. FINANCIAL HISTORY

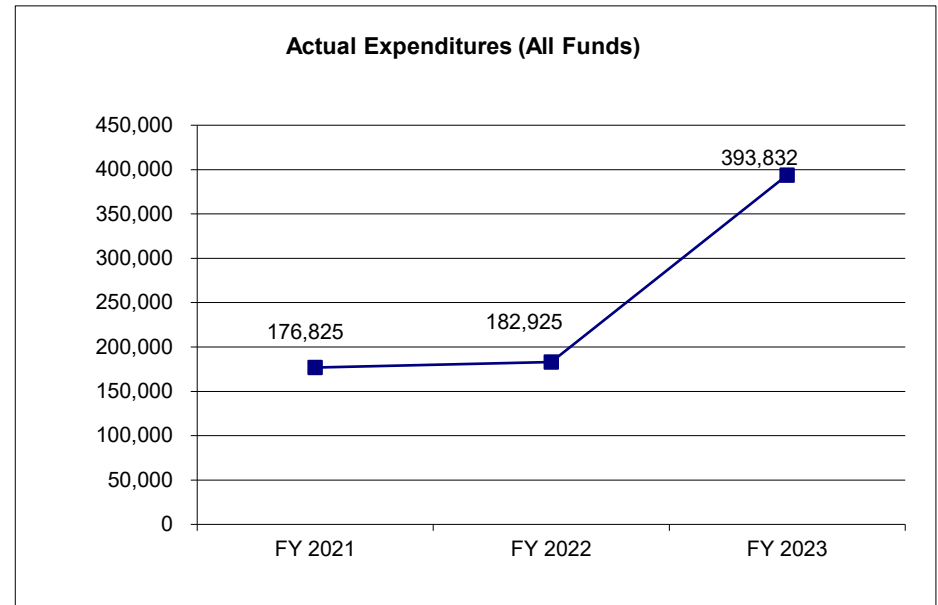
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	189,692	191,589	817,887	889,043
Less Reverted (All Funds)	(5,691)	(5,748)	(6,124)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	184,001	185,841	811,763	889,043
Actual Expenditures (All Funds)	176,825	182,925	393,832	N/A
Unexpended (All Funds)	7,176	2,916	417,931	N/A
Unexpended, by Fund:				
General Revenue	7,176	2,916	1,066	N/A
Federal	0	0	0	N/A
Other	0	0	416,865	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE
HWY COLL MV/DL SYSTEM

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	18.00	221,887	0	667,156	889,043	
	Total	18.00	221,887	0	667,156	889,043	
DEPARTMENT CORE REQUEST							
	PS	18.00	221,887	0	667,156	889,043	
	Total	18.00	221,887	0	667,156	889,043	
GOVERNOR'S RECOMMENDED CORE							
	PS	18.00	221,887	0	667,156	889,043	
	Total	18.00	221,887	0	667,156	889,043	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HWY COLL MV/DL SYSTEM									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	196,938	3.62	221,887	3.00	221,887	3.00	221,887	3.00	
MOTOR VEHICLE ADMIN TECH	196,894	4.68	667,156	15.00	667,156	15.00	667,156	15.00	
TOTAL - PS	393,832	8.30	889,043	18.00	889,043	18.00	889,043	18.00	
TOTAL	393,832	8.30	889,043	18.00	889,043	18.00	889,043	18.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	7,100	0.00	
MOTOR VEHICLE ADMIN TECH	0	0.00	0	0.00	0	0.00	21,349	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	28,449	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	28,449	0.00	
GRAND TOTAL	\$393,832	8.30	\$889,043	18.00	\$889,043	18.00	\$917,492	18.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
CORE								
SPECIAL ASST OFFICE & CLERICAL	107,881	2.45	0	0.00	147,161	3.00	147,161	3.00
ADMINISTRATIVE MANAGER	81,315	1.00	81,537	1.00	81,537	1.00	81,537	1.00
CUSTOMER SERVICE REP	50,433	1.40	109,883	3.00	109,883	3.00	109,883	3.00
LEAD CUSTOMER SERVICE REP	0	0.00	39,400	1.00	39,400	1.00	39,400	1.00
CUSTOMER SERVICE MANAGER	0	0.00	181,320	4.00	112,652	2.00	112,652	2.00
PROGRAM ASSISTANT	1,890	0.04	0	0.00	0	0.00	0	0.00
RESEARCH/DATA ASSISTANT	11,556	0.33	37,687	1.00	0	0.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	138,972	3.04	275,118	5.00	234,312	5.00	234,312	5.00
RESEARCH/DATA ANALYST	1,785	0.04	164,098	3.00	164,098	3.00	164,098	3.00
TOTAL - PS	393,832	8.30	889,043	18.00	889,043	18.00	889,043	18.00
GRAND TOTAL	\$393,832	8.30	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00
GENERAL REVENUE	\$196,938	3.62	\$221,887	3.00	\$221,887	3.00	\$221,887	3.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$196,894	4.68	\$667,156	15.00	\$667,156	15.00	\$667,156	15.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	86115C
Division - Taxation		
Core	HB Section	4.01

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	24,465,691	0	931,255	25,396,946	PS	24,465,691	0	931,255	25,396,946
EE	2,242,765	0	16,329	2,259,094	EE	2,242,765	0	16,329	2,259,094
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	26,708,456	0	947,584	27,656,040	Total	26,708,456	0	947,584	27,656,040
FTE	489.58	0.00	24.42	514.00	FTE	489.58	0.00	24.42	514.00
Est. Fringe	16,555,678	0	720,332	17,276,010	Est. Fringe	16,555,678	0	720,332	17,276,010
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				Other Funds:				

2. CORE DESCRIPTION

The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests to continue core funding to effectively and efficiently administer and enforce Missouri laws.

The core includes an appropriation for organization dues to the Multistate Tax Commission. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.

Additional divisional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86115C</u>
Division - Taxation	
Core	HB Section <u>4.01</u>

3. PROGRAM LISTING (list programs included in this core funding)

Business Tax Bureau	Income Tax Bureau
Collections and Tax Assistance Bureau	Processing Tax Bureau
Field Compliance Bureau	

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	22,590,334	22,706,009	32,193,264	27,656,040
Less Reverted (All Funds)	(657,068)	(647,353)	(941,653)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	21,933,266	22,058,656	31,251,611	27,656,040
Actual Expenditures (All Funds)	21,059,891	18,857,837	28,423,090	N/A
Unexpended (All Funds)	873,375	3,200,819	3,200,819	N/A
Unexpended, by Fund:				
General Revenue	850,145	3,148,890	2,744,666	N/A
Federal	0	0	N/A	N/A
Other	23,230	51,929	83,855	N/A
	(1)			

*Current Year restricted amount is as of _____.

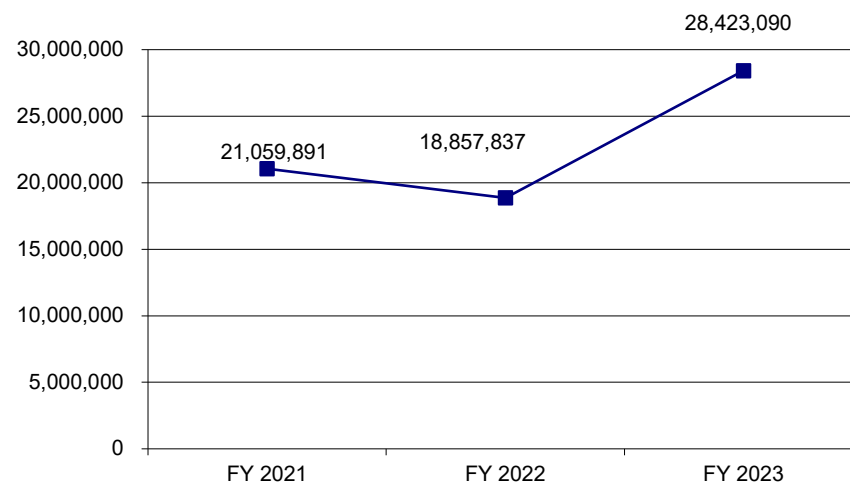
Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional costs are included in the Highway Collections budget unit.

Actual Expenditures (All Funds)



CORE RECONCILIATION DETAIL

**STATE
TAXATION DIVISION**

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	514.00	24,465,691	0	931,255	25,396,946	
				EE	0.00	2,242,765	0	16,329	2,259,094	
				Total	514.00	26,708,456	0	947,584	27,656,040	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	171	1691		PS	0.00	0	0	0		0 Core Reallocation for Taxation Division
NET DEPARTMENT CHANGES					0.00	0	0	0	0	
DEPARTMENT CORE REQUEST										
				PS	514.00	24,465,691	0	931,255	25,396,946	
				EE	0.00	2,242,765	0	16,329	2,259,094	
				Total	514.00	26,708,456	0	947,584	27,656,040	
GOVERNOR'S RECOMMENDED CORE										
				PS	514.00	24,465,691	0	931,255	25,396,946	
				EE	0.00	2,242,765	0	16,329	2,259,094	
				Total	514.00	26,708,456	0	947,584	27,656,040	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	20,061,464	482.45	24,465,691	489.58	24,465,691	489.58	24,465,691	489.58
HEALTH INITIATIVES	62,150	1.70	69,646	2.00	69,646	2.00	69,646	2.00
PETROLEUM STORAGE TANK INS	33,597	0.87	37,371	1.00	37,371	1.00	37,371	1.00
CONSERVATION COMMISSION	651,799	18.91	777,695	20.42	777,695	20.42	777,695	20.42
PETROLEUM INSPECTION FUND	37,173	1.00	46,543	1.00	46,543	1.00	46,543	1.00
TOTAL - PS	20,846,183	504.93	25,396,946	514.00	25,396,946	514.00	25,396,946	514.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	7,574,478	0.00	2,242,765	0.00	2,242,765	0.00	2,242,765	0.00
HEALTH INITIATIVES	552	0.00	4,163	0.00	4,163	0.00	4,163	0.00
PETROLEUM STORAGE TANK INS	552	0.00	1,071	0.00	1,071	0.00	1,071	0.00
CONSERVATION COMMISSION	773	0.00	8,277	0.00	8,277	0.00	8,277	0.00
PETROLEUM INSPECTION FUND	552	0.00	2,818	0.00	2,818	0.00	2,818	0.00
TOTAL - EE	7,576,907	0.00	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00
TOTAL	28,423,090	504.93	27,656,040	514.00	27,656,040	514.00	27,656,040	514.00
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	782,903	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	2,229	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	1,196	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	24,886	0.00
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	1,489	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	812,703	0.00
TOTAL	0	0.00	0	0.00	0	0.00	812,703	0.00
Staff to Deploy new Tax Credit - 1860002								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	169,750	5.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	169,750	5.00	0	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Staff to Deploy new Tax Credit - 1860002								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	71,577	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	71,577	0.00	0	0.00
TOTAL	0	0.00	0	0.00	241,327	5.00	0	0.00
GRAND TOTAL	\$28,423,090	504.93	\$27,656,040	514.00	\$27,897,367	519.00	\$28,468,743	514.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
DIVISION DIRECTOR	104,824	0.95	124,687	0.95	110,829	0.95	110,829	0.95
DESIGNATED PRINCIPAL ASST DIV	35,631	0.45	0	0.00	105,449	1.30	105,449	1.30
OUT-STATE AUDIT PERSONNEL	1,727,824	25.31	2,025,496	28.60	2,025,496	28.60	2,025,496	28.60
CLERK	119,830	3.46	0	0.00	0	0.00	0	0.00
TAX SEASON ASST	977,629	30.13	552,314	2.32	552,314	2.32	552,314	2.32
EXECUTIVE	25,033	0.23	0	0.00	0	0.00	0	0.00
MISCELLANEOUS POOL STAFF	1,950	0.06	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	95,448	1.90	107,608	2.00	101,246	1.90	101,246	1.90
ADMIN SUPPORT ASSISTANT	122,212	3.35	130,001	5.06	375,876	10.00	375,876	10.00
ADMIN SUPPORT PROFESSIONAL	42,760	1.00	46,415	1.00	45,330	1.00	45,330	1.00
ADMINISTRATIVE MANAGER	1,485,612	20.83	1,593,712	20.75	1,577,533	20.75	1,577,533	20.75
ASSOCIATE CUSTOMER SERVICE REP	4,457,143	139.18	5,003,232	132.02	5,071,060	134.02	5,071,060	134.02
CUSTOMER SERVICE REP	3,578,384	102.05	4,601,985	106.55	4,346,647	99.18	4,346,647	99.18
LEAD CUSTOMER SERVICE REP	1,850,193	49.15	2,114,175	50.50	2,114,175	50.50	2,114,175	50.50
CUSTOMER SERVICE SUPERVISOR	313,069	7.54	352,606	8.20	352,606	8.20	352,606	8.20
CUSTOMER SERVICE MANAGER	833,824	18.63	852,263	19.50	834,763	18.65	834,763	18.65
RESEARCH/DATA ASSISTANT	79,808	2.00	84,603	2.00	84,603	2.00	84,603	2.00
ASSOC RESEARCH/DATA ANALYST	274,708	5.68	497,669	9.50	372,896	7.50	372,896	7.50
RESEARCH/DATA ANALYST	288,818	5.19	171,873	3.00	296,646	5.00	296,646	5.00
SENIOR RESEARCH/DATA ANALYST	27,281	0.46	0	0.00	61,307	1.00	61,307	1.00
PUBLIC RELATIONS COORDINATOR	12,944	0.18	63,304	0.95	11,582	0.13	11,582	0.13
STAFF DEVELOPMENT TRAINER	42,760	1.00	48,051	1.00	48,051	1.00	48,051	1.00
ACCOUNTS ASSISTANT	102,963	2.98	109,883	3.00	188,880	5.00	188,880	5.00
SENIOR ACCOUNTS ASSISTANT	151,259	3.97	248,727	4.80	159,873	4.00	159,873	4.00
REGULATORY AUDITOR	1,935,939	43.23	4,025,191	75.00	4,025,191	75.00	4,025,191	75.00
SENIOR REGULATORY AUDITOR	691,505	13.04	925,552	14.30	816,994	13.00	816,994	13.00
REGULATORY AUDITOR SUPERVISOR	1,466,150	22.96	1,717,599	23.00	1,717,599	23.00	1,717,599	23.00
OFFICE SUPPORT TECHNICIAN	682	0.02	0	0.00	0	0.00	0	0.00
TOTAL - PS	20,846,183	504.93	25,396,946	514.00	25,396,946	514.00	25,396,946	514.00
TRAVEL, IN-STATE	11,872	0.00	34,298	0.00	34,298	0.00	34,298	0.00
TRAVEL, OUT-OF-STATE	24,692	0.00	48,010	0.00	48,010	0.00	48,010	0.00
SUPPLIES	294,451	0.00	431,923	0.00	431,923	0.00	431,923	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PROFESSIONAL DEVELOPMENT	251,549	0.00	371,901	0.00	371,901	0.00	371,901	0.00
COMMUNICATION SERV & SUPP	291,611	0.00	379,337	0.00	379,337	0.00	379,337	0.00
PROFESSIONAL SERVICES	739,397	0.00	612,486	0.00	612,486	0.00	612,486	0.00
M&R SERVICES	845	0.00	255,377	0.00	255,377	0.00	255,377	0.00
COMPUTER EQUIPMENT	5,641,245	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	29,700	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	238,932	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	43,828	0.00	500	0.00	500	0.00	500	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2,500	0.00	2,500	0.00	2,500	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	8,785	0.00	33,257	0.00	33,257	0.00	33,257	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	7,576,907	0.00	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00
GRAND TOTAL	\$28,423,090	504.93	\$27,656,040	514.00	\$27,656,040	514.00	\$27,656,040	514.00
GENERAL REVENUE	\$27,635,942	482.45	\$26,708,456	489.58	\$26,708,456	489.58	\$26,708,456	489.58
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$787,148	22.48	\$947,584	24.42	\$947,584	24.42	\$947,584	24.42

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

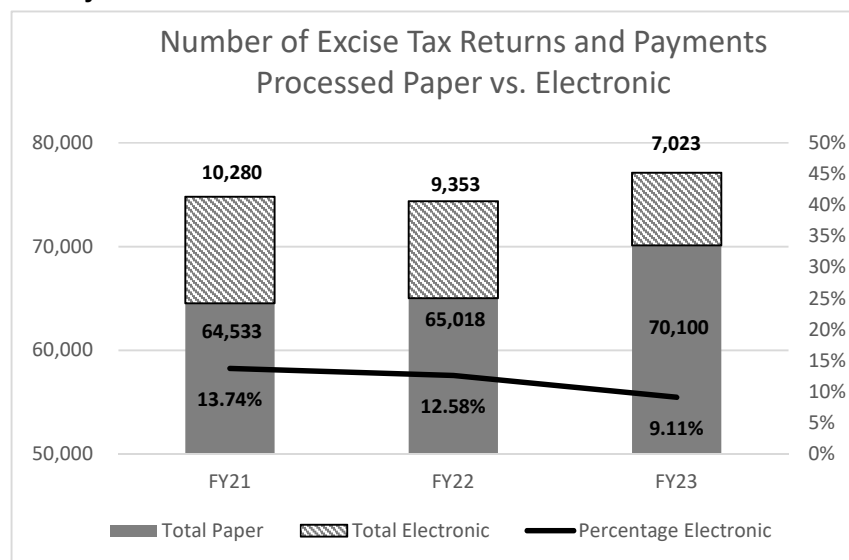
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The Business Tax Bureau collects excise taxes, reviews and issues sales/use tax refunds, responds to sales/use tax and employer withholding tax correspondence, and distributes locally imposed sales/use taxes to local jurisdictions to provide every customer the best experience every time.

2a. Provide an activity measure(s) for the program.

i. Excise Tax - Volume of Returns and Payments



Excise Tax processes returns and payments for the following tax types: motor fuel, cigarette and other tobacco products, and financial institutions. The section also processes all county fee payments.

PROGRAM DESCRIPTION

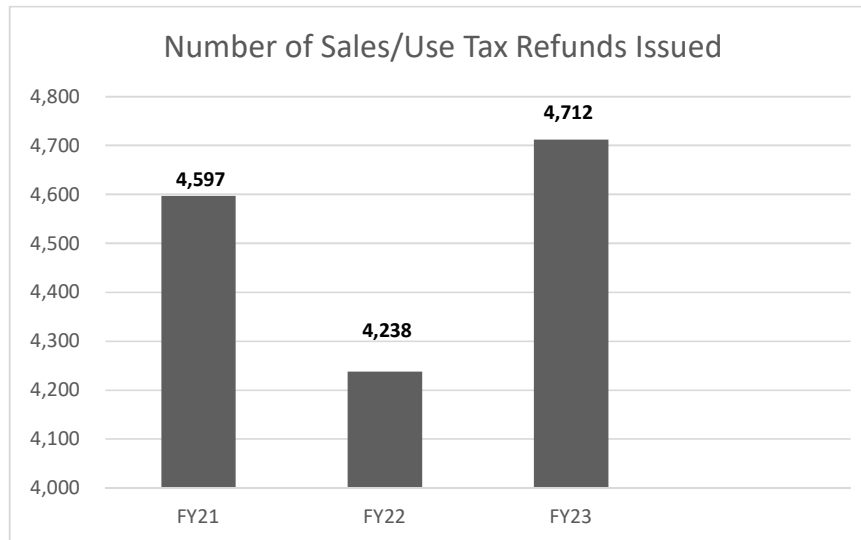
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales/Use Tax Refunds - Volume of Refunds Issued



Unlike income tax refunds, sales/use tax overpayments are not issued directly from a return. Sales/use tax refunds must be submitted to the Department via a refund request form. A refund request may consist of one or multiple filing periods. Customers may apply for a sales/use refund for filing periods with payments within ten years from the request date. Each refund request is closely reviewed to ensure the appropriate tax was paid on Missouri sales before a refund is issued. In FY23, we noted an 11% increase in number of refunds issued. This was due to carrying over a large backlog from FY22 and issuing those refunds in FY23.

PROGRAM DESCRIPTION

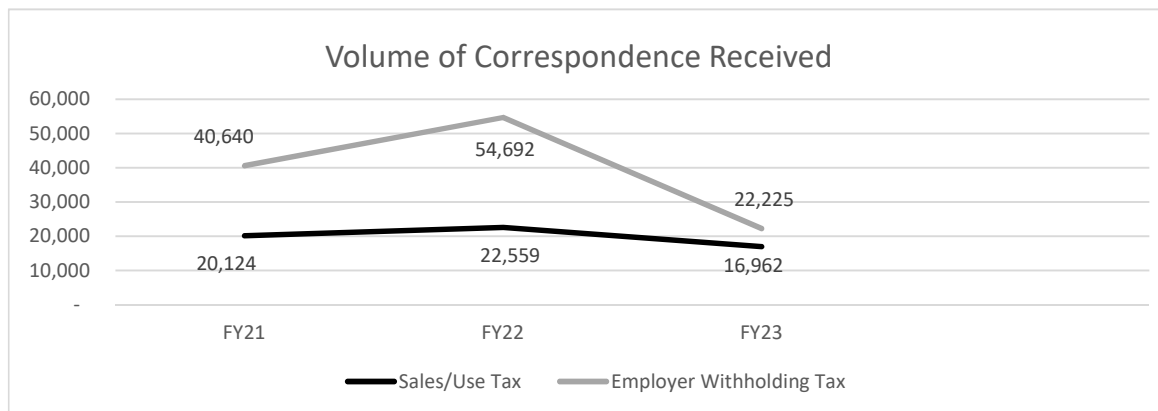
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

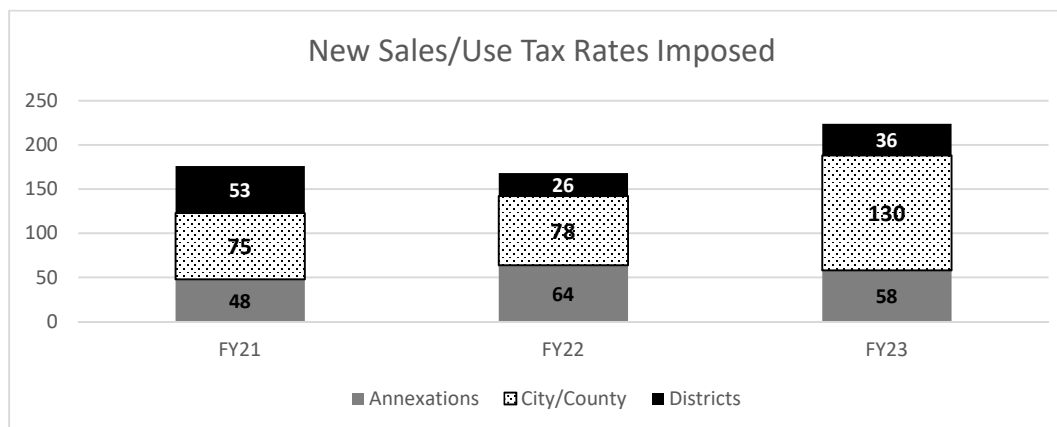
Program is found in the following core budget(s): Taxation

iii. Correspondence - Volume of Correspondence Received



In FY23, the Department stopped sending out non-filer notices and began evaluating our existing process to notify businesses when they have a period in which they have not filed a return. This resulted in a decrease in correspondence received. By refining the process, we feel we can limit the impact to our customers and our staffing through the reduction of unnecessary notices. In FY23, we noted a 25% decrease in sales/use tax correspondence received, and a 59% decrease in withholding correspondence received.

iv. Local Tax - New Sales/Use Taxes Imposed by Cities, Counties and Districts



New sales/use tax rates are imposed each quarter based on ballots passed by cities, counties, and districts.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

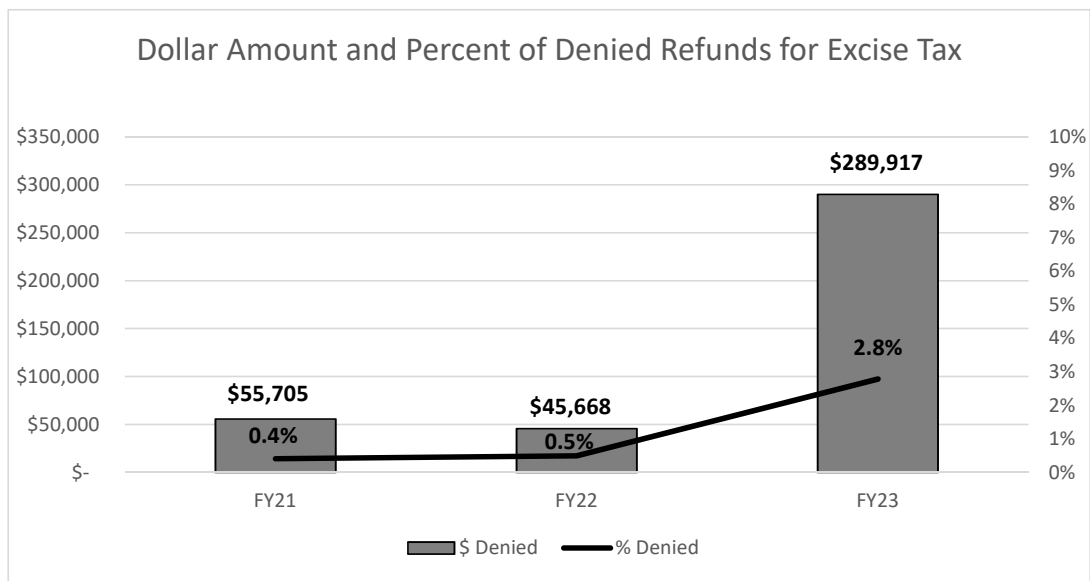
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Excise Tax - Denied Refund Dollar Amount

Motor fuel highway and non-highway refund requests can be denied for various reasons, including: out-of-date refund requests, no Missouri fuel tax was paid, duplicate claims submitted, vehicle over the allowable weight limit, or the fuel use is not exempt from Missouri tax. The increase in FY23 is due to the implementation of highway refunds, 656 claims for \$105,000 were denied and one large non-highway refund denied for \$103,000.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

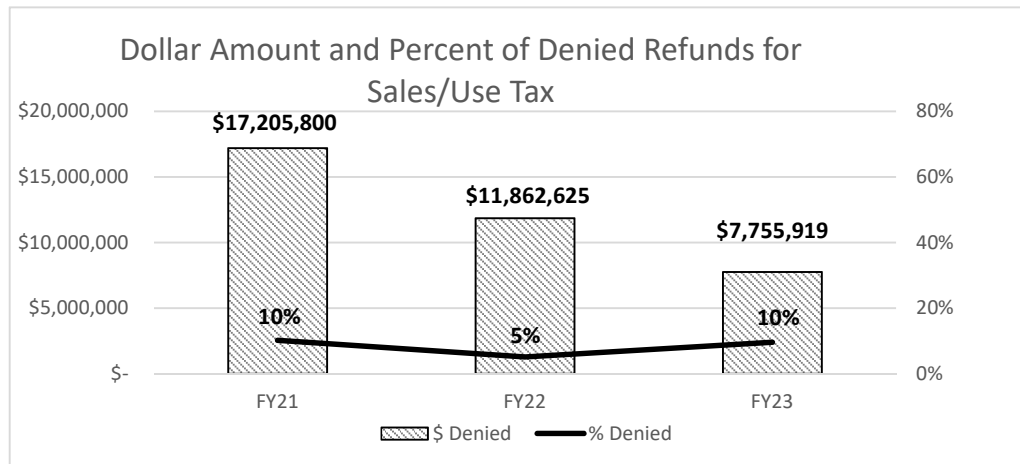
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales/Use Tax Refunds - Denied Refund Dollar Amount

When a refund request is received, it is reviewed to ensure the correct amount of tax was paid on Missouri sales. If it is determined the sales were taxable or tax wasn't paid, the refund request is denied or reduced.

We continually work with customers and tax practitioners to ensure sufficient information is provided to deliver the quality service.



PROGRAM DESCRIPTION

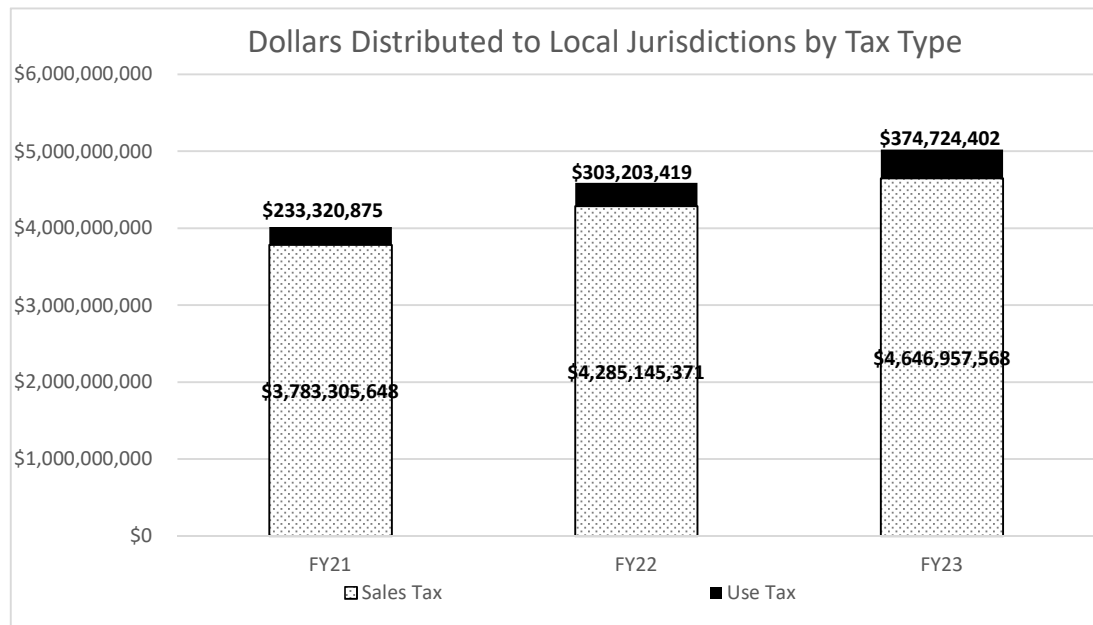
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Dollars Distributed



The Department collects and distributes state and local sales/use tax from in-state and out-of-state businesses. The distribution is completed by the 10th day following the month in which the sales/use tax returns are processed.

PROGRAM DESCRIPTION

Department of Revenue

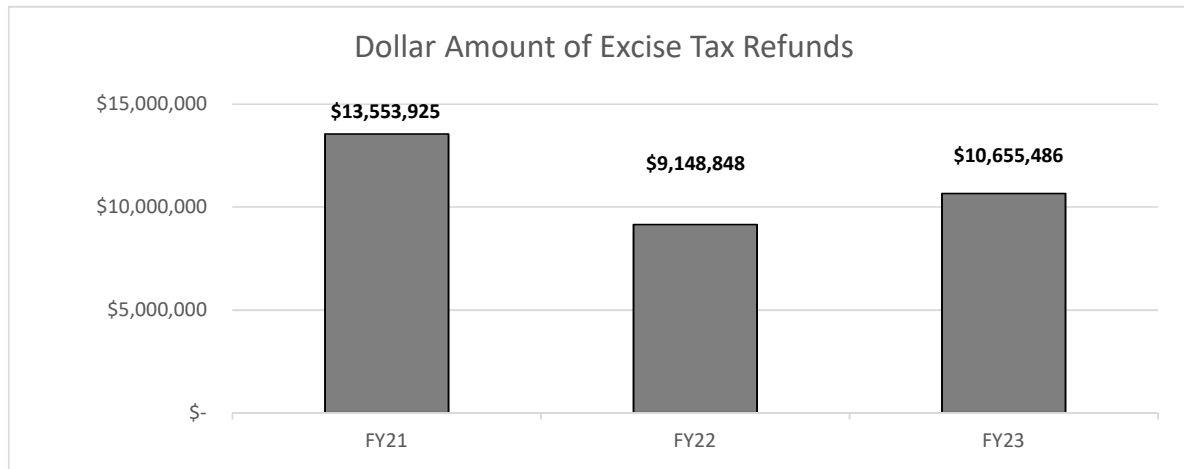
HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

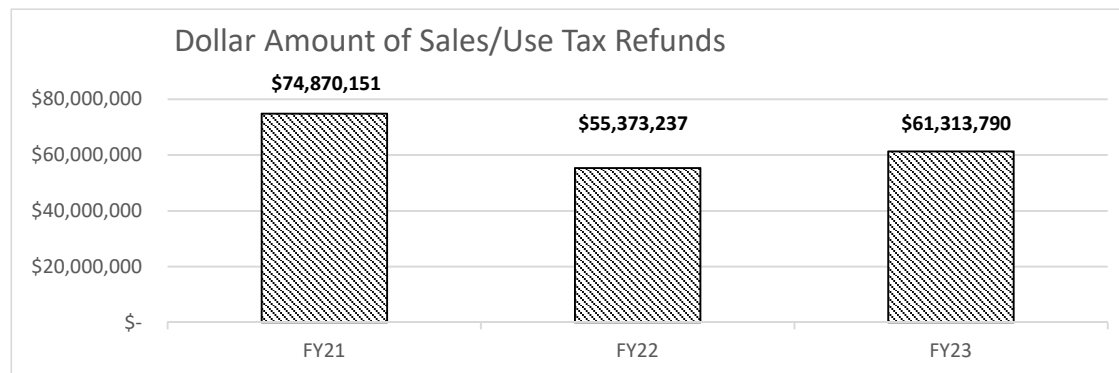
i. Excise Tax - Dollar Amount of Refunds



The increase in FY23 in total excise refund claims is a result of Senate Bill 262 passed in the 2021 legislative session, which allows for a refund of the tax increase paid on motor fuel used for highway purposes in addition to the non-highway refunds.

ii. Sales/Use Tax Refunds - Dollar Amount of Refunds

An average of 4,516 sales/use refunds were processed each fiscal year for the past three fiscal years. A refund could include one tax filing period or up to 120 filing periods.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

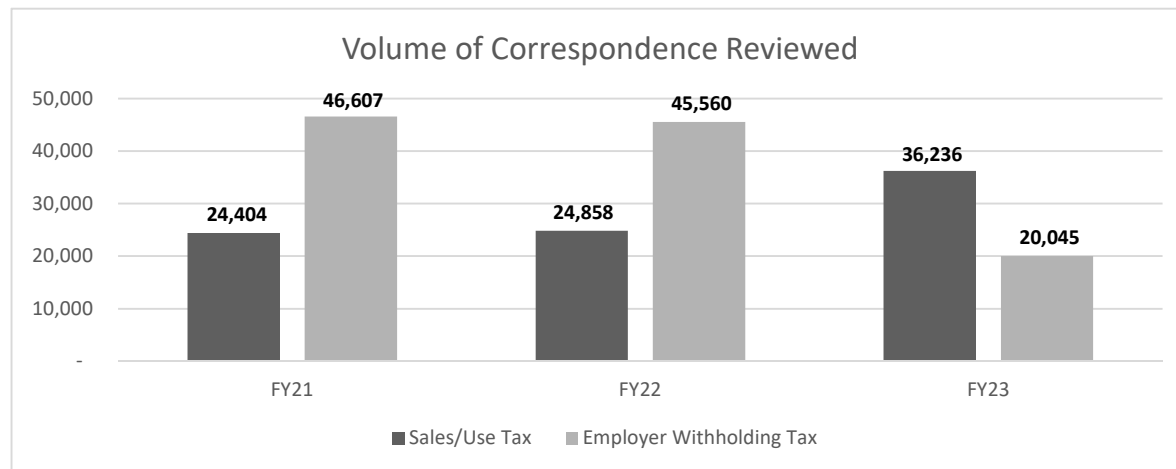
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

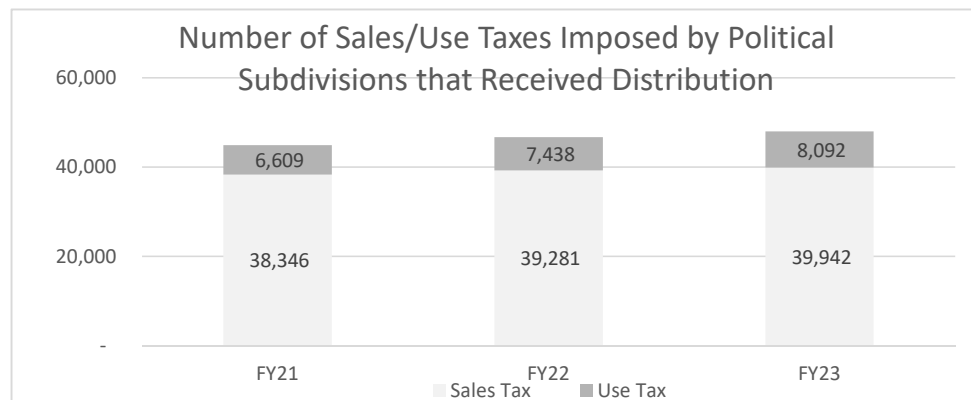
iii. Correspondence - Volume of Correspondence Reviewed

Correspondence is received by many media types, such as: mail-in, email, and MyTax Missouri portal service requests.

Less Employer Withholding Tax correspondence was reviewed in FY23 due to a decrease in correspondence received as a result of not issuing non-filer notices.



iv. Local Tax - Number of Sales/Use Taxes Imposed by Political Subdivisions



Cities, counties, and districts can impose several different types of sales/use taxes in accordance with local sales/use tax statutes. The Department then separately distributes each tax imposed/collected to the applicable political subdivisions. The number of sales/use taxes imposed by political subdivisions will vary depending on newly imposed taxes, annexations, and expirations of tax.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

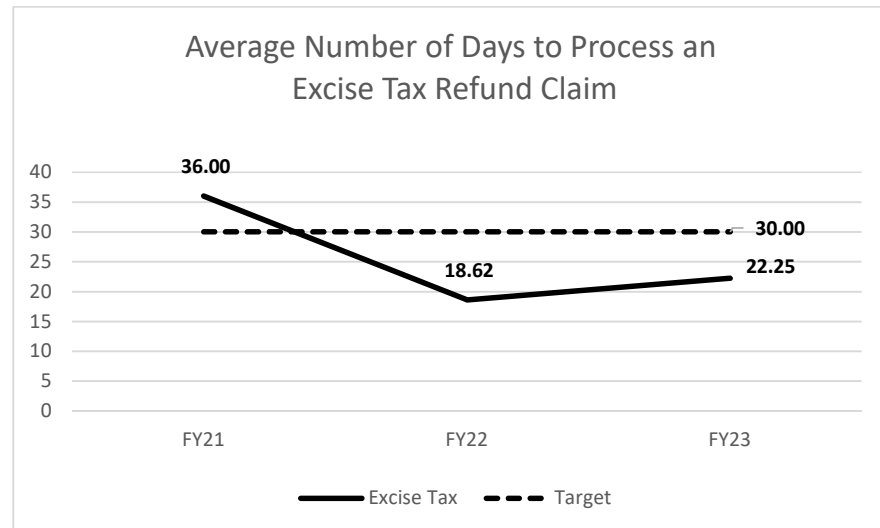
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

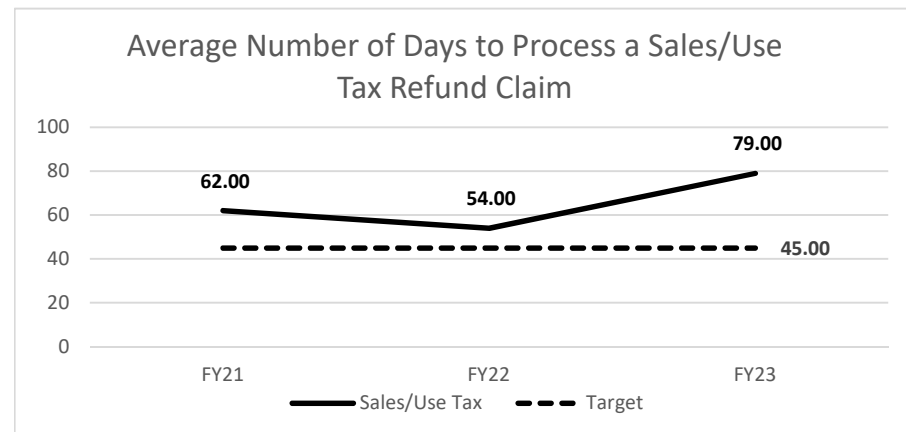
i. Excise Tax - Days to Process a Refund Claim

There was an increase of 13 days to process a refund claim in FY23 compared to FY22. This was due to the new process of issuing motor fuel refunds in FY23.



ii. Sales/Use Tax Refunds - Days to Process a Refund Claim

There was an increase of 25 days to process a refund claim in FY23 compared to FY22. In August 2022, SB 745 and HB 2400 allowed hotels to receive refunds on their utilities which reversed previous direction from a 2021 court case. There was also an influx of Domestic Utility claims, as well as staff turnover that attributed to this increase.



PROGRAM DESCRIPTION

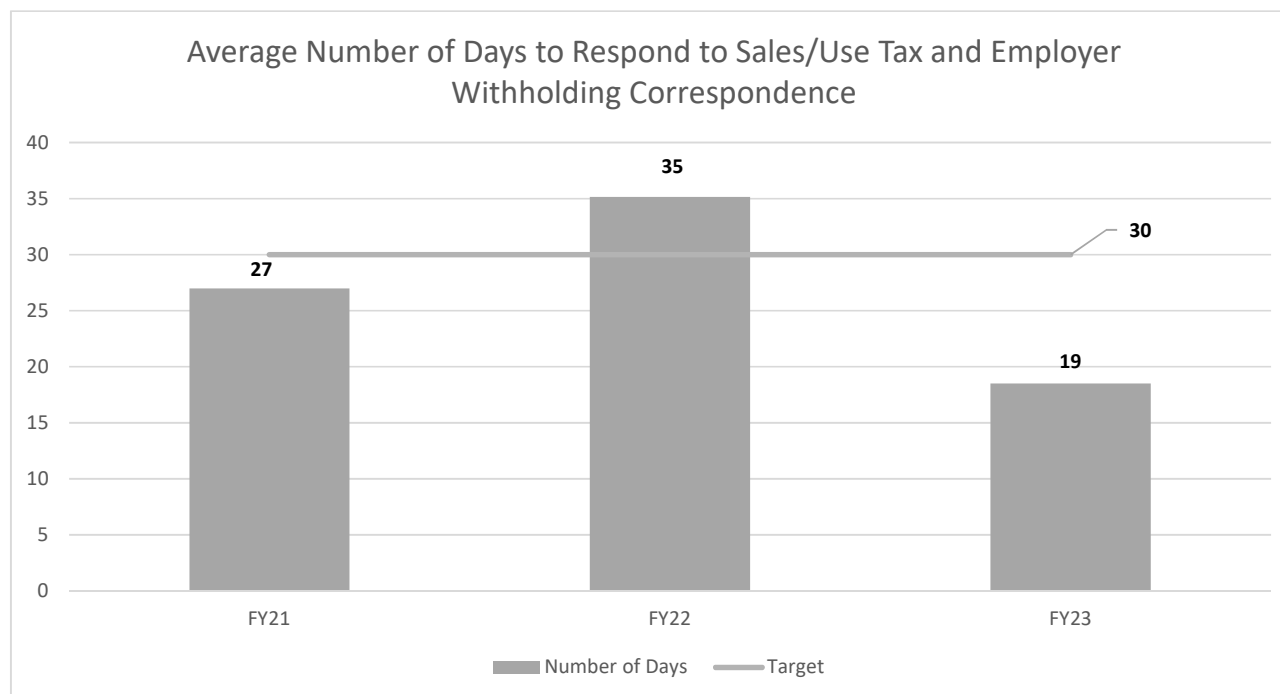
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iii. Correspondence - Turnaround Time for Sales/Use Tax and Employer Withholding Tax



In FY23, there was a 16 day decrease in the number of days to respond to correspondence. The Department was not issuing non-filer notices in FY23, therefore, experienced a decrease in incoming correspondence. This also allowed staff to work the correspondence we did receive more efficiently.

PROGRAM DESCRIPTION

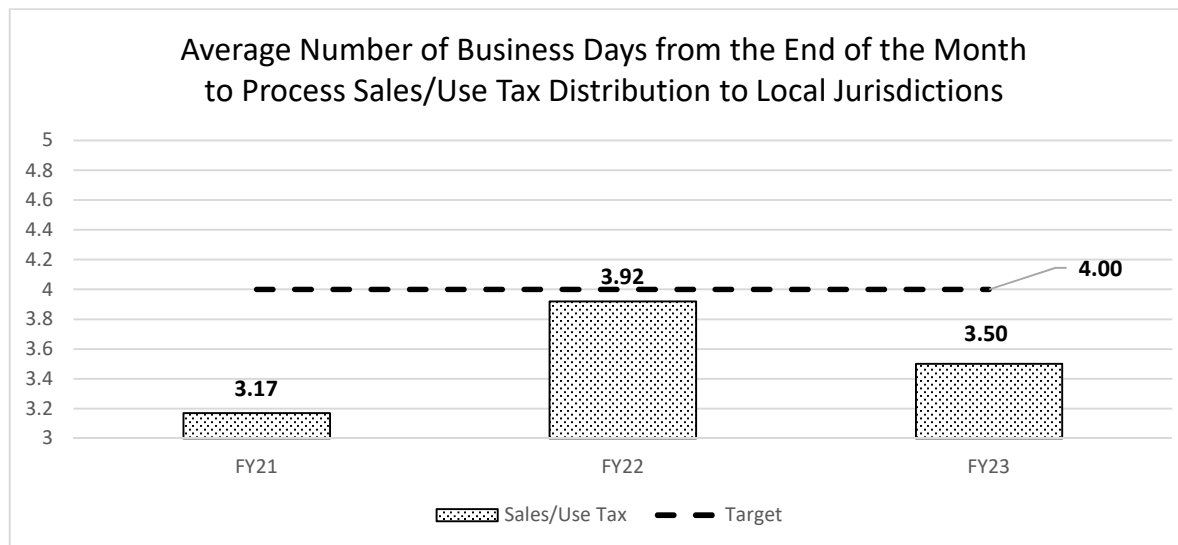
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Sales/Use Distributions to Local Jurisdictions



By statute, local sales/use tax distribution must be completed by the 10th calendar day following the month the tax return was processed. The Department has a target to process distribution within four business days after the close of the end of the month to meet the expectations of the local jurisdictions.

PROGRAM DESCRIPTION

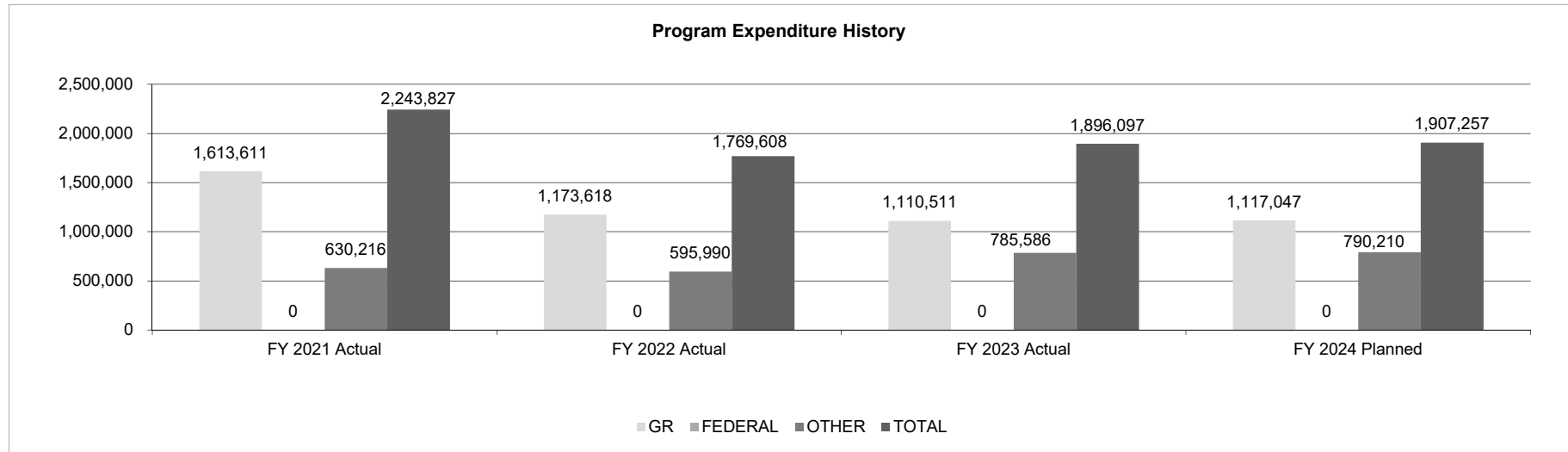
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.
(Note: Amounts do not include fringe benefit costs.)



The Processing Bureau was created in FY2020.

4. What are the sources of the "Other " funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

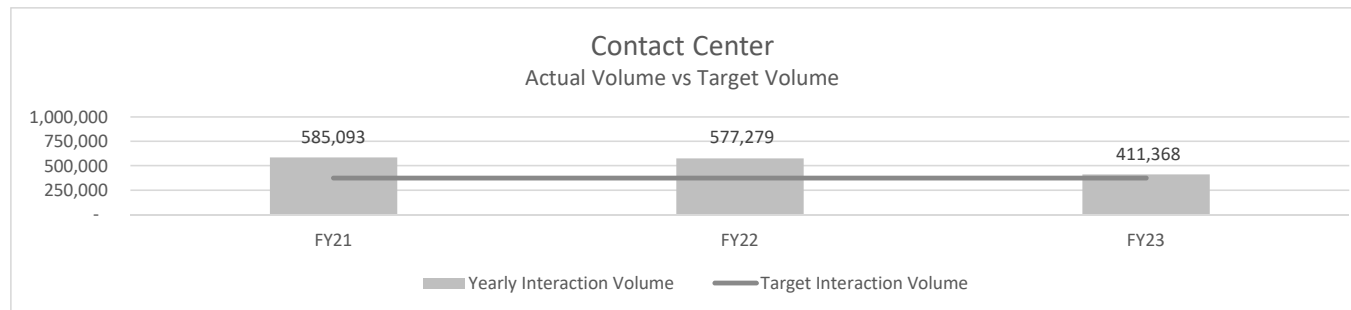
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The Collections and Tax Assistance Bureau is responsible for operating a contact center, collecting delinquent tax liabilities, and issuing tax clearances and no tax dues to help customers. The bureau also performs account resolution through collection activities that include account management, lien filing, garnishments, and working with collection agencies and prosecuting attorneys to collect delinquent taxes.

2a. Provide an activity measure(s) for the program.

i. Contact Center - Incoming interaction Volume



In FY22, the incoming contacts decreased by 1% compared to FY21 and another 1% decrease from FY22 to FY23. We believe this is attributed to the Department's initiative to maintain a work in progress for all functions. This has allowed customer's returns, emails, and correspondence to be answered quicker and thus generate fewer calls. Another contributing factor is the MyTax online portal where customers can view their own account information. Many contact center agents have now been trained to assist customers with correcting their accounts over the phone, eliminating the need for a hand-off to another area of Taxation and further reducing processing times.

PROGRAM DESCRIPTION

Department of Revenue

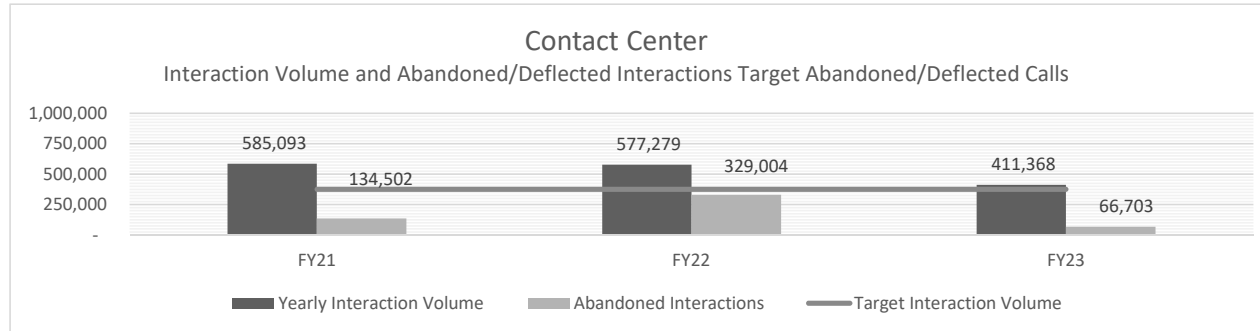
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

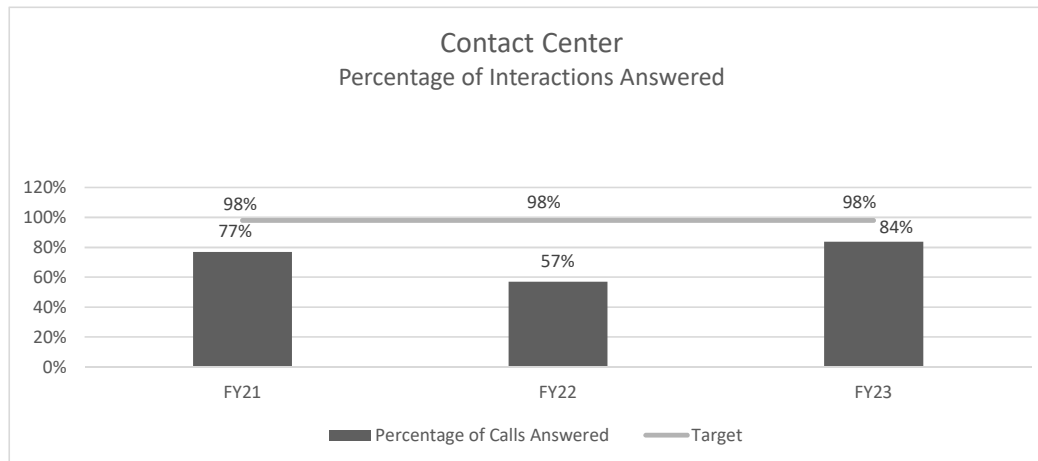
Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Contact Center - Incoming Calls Abandoned / Answered



In FY23, the abandoned/deflected calls decreased by 26% compared to FY22. The contact center struggled to fill vacancies in FY22, averaging 27 vacancies, per month. In FY23, the average vacancies were 14. Virtual Hold, a new feature added in May 2022, also helped keep our abandoned and deflected calls down. This feature allows our customers to hold their place in line for a call back, decreasing their wait time in our call queues.



PROGRAM DESCRIPTION

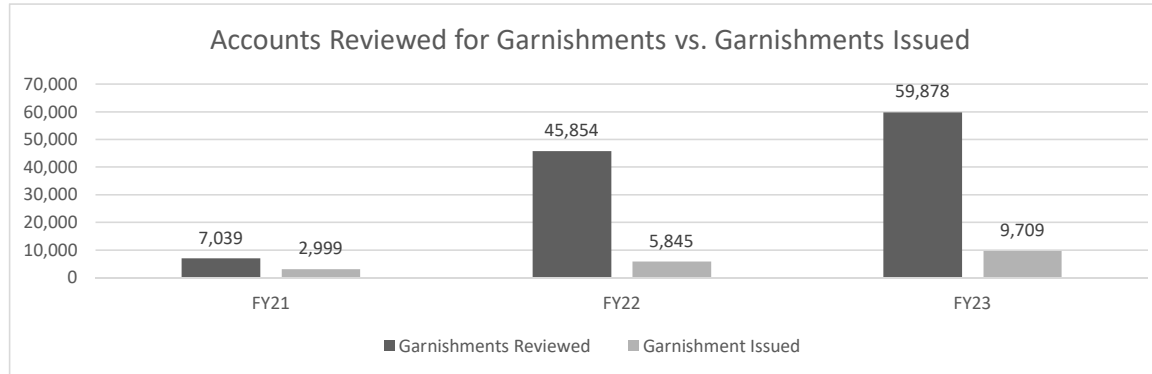
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

ii. Garnishment - Debts Reviewed for Garnishment vs. Garnishments Issued



The Department is responsible for taking steps to ensure individuals and businesses pay their tax liability. These steps can range from an initial balance due notice to more serious collection enforcement actions such as issuance of a bank, wage or brokerage account garnishment. All debts are reviewed before garnishment orders are issued. The Department reviews external data sources to search for assets to garnish, such as wages or bank accounts. All collection notices must be mailed, and a lien must be present on the debt, before a garnishment can be issued on an outstanding balance due.

PROGRAM DESCRIPTION

Department of Revenue

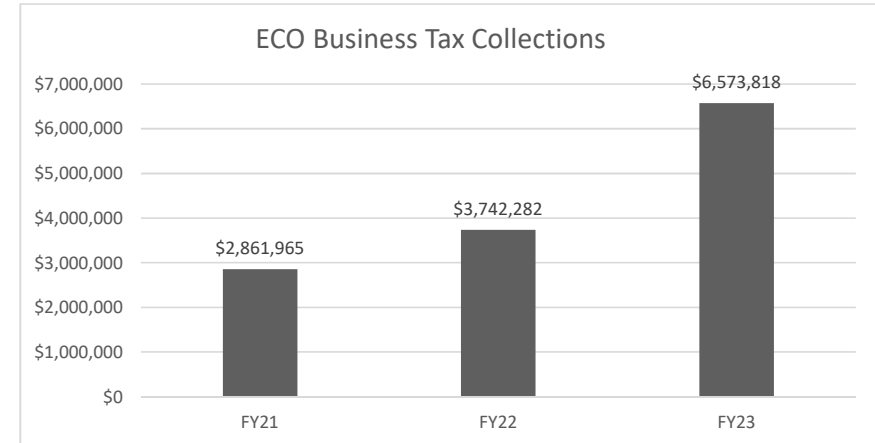
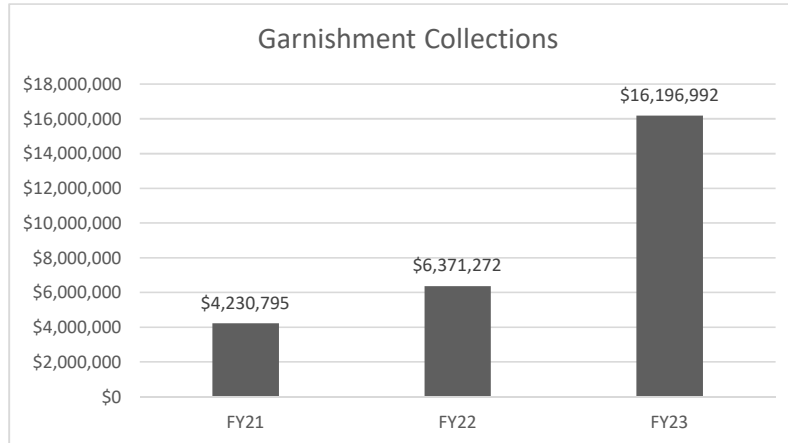
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Enforced Collections - Garnishment Collections and Collections made by our Extraordinary Collections (ECO) staff.



The Enforced Collections team files liens, revokes business licenses, issues garnishments, and evaluates offers-in-compromise. The specialized Extraordinary Collections staff work with the Taxation collection attorneys to file motions in court or injunctions and place liens for businesses with debts over \$50,000, that are operating without a valid sales tax license. This team also works with the Taxation collection attorneys in probate matters. Probate collected a record breaking \$1,367,728 in FY23. Garnishment collections also increased significantly due to influx of delinquent accounts that were returned to the Department to pursue collections after a contract with an collection agency was terminated.

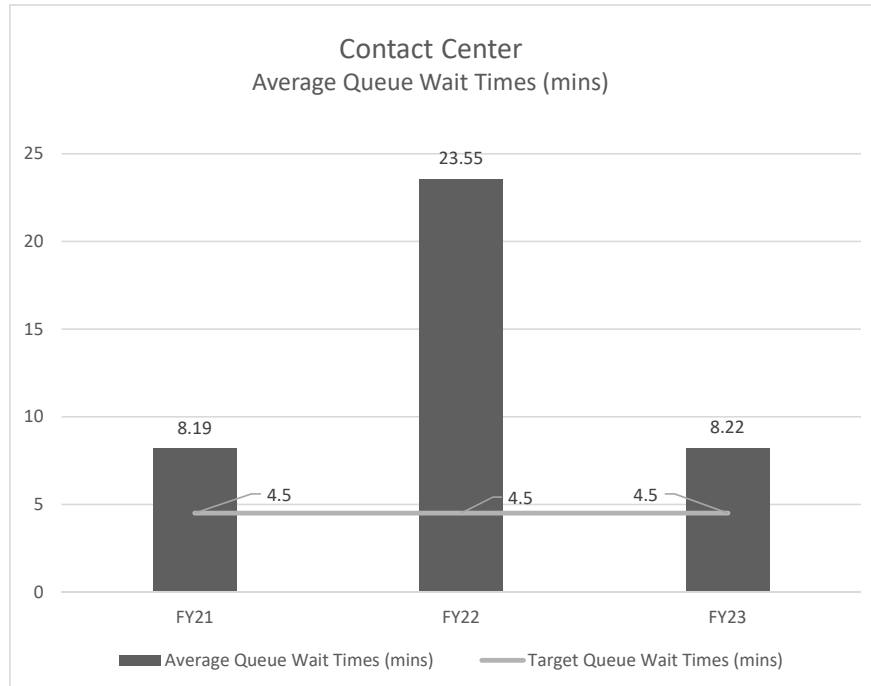
PROGRAM DESCRIPTION

Department of Revenue
 Program Name: Collections and Tax Assistance
 Program is found in the following core budget(s): Taxation

HB Section(s): 4.01

2d. Provide a measure(s) of the program's efficiency.

i. Contact Center - Average Queue Time



The Contact Center's average wait time decreased during FY23. Several factors contributed to this decrease.

- Customers may leave voicemails for agents to process requests. Many times the agent does not need to speak to the customer and can process their request based upon the voicemail.
- Implementation of an online Schedule A Tax Call application in August 2021 allows customers to schedule a time for an agent to contact them. We have advertised this service in an attempt generate more interest and to assist our customers in the way they would like to be assisted, rather than keeping them on hold while we assist others.
- Agents are trained to correct many issues while the customer is on the phone, which often lengthens the phone call but eliminates repeat calls.
- Additional Live Chat options were offered which allows more customers to utilize this feature rather than calling into our Contact Center. Live Chat interactions average 13 minutes but most agents can handle three interactions at one time, allowing them to assist more customers. We continue to advertise this service in an attempt to drive our inbound calls down.

In FY22, increased turnover and fewer seasoned staff resulted in 13 fewer agents interacting with customers daily compared to FY21 and FY23. Also, the Department issued 643,264 more notices in FY22 than in FY21, which caused an increase in customer contacts.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

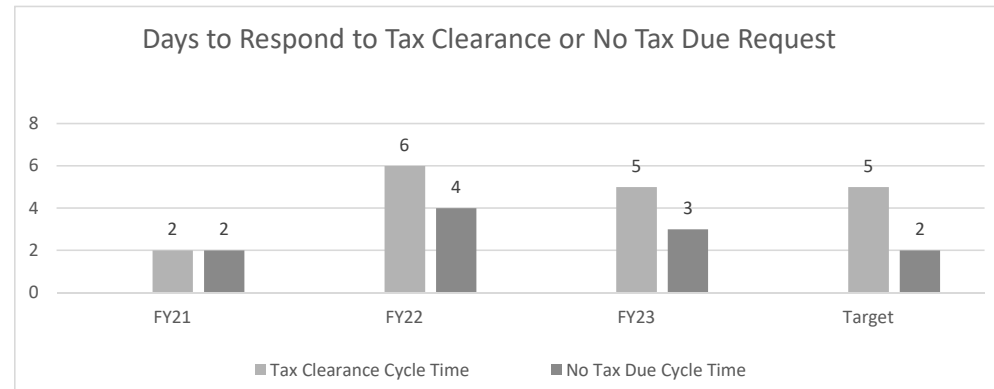
Program is found in the following core budget(s): Taxation

ii. Tax Clearance - Days to Respond to a Request

Tax Clearance requests require a more extensive review than a No Tax Due.

In FY22, the increase in cycle time for Tax Clearance requests and No Tax Due requests can be attributed to an almost complete turnover in staff in this group. We are currently fully staffed.

In FY21, many businesses were not operating due to COVID closures and were not in need of a Tax Clearance or No Tax Due. In FY22, businesses began reopening and increased the volume of requests we received.

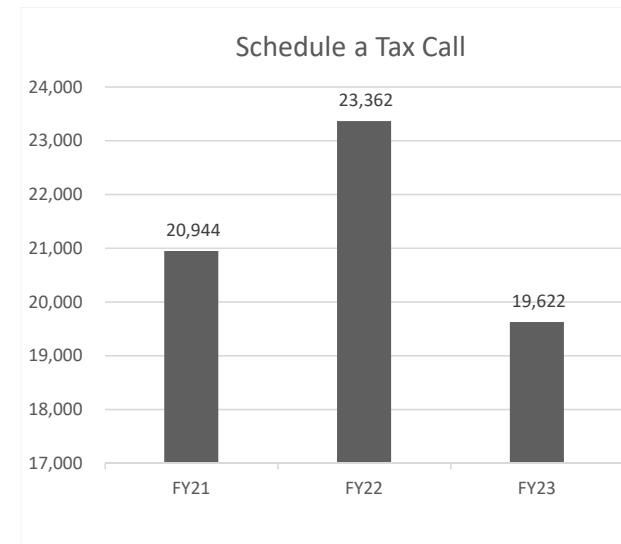
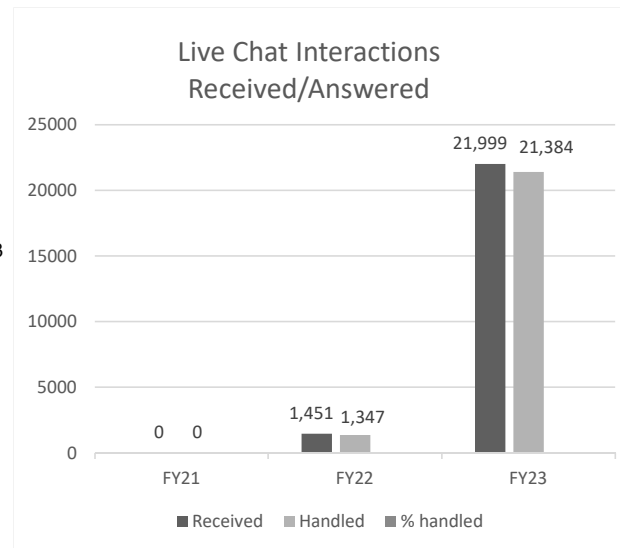


iii. Live Chat and Schedule a Tax Call.

Live Chat was rolled out in late May 2022 with 3 topics. Then in November 2022, we added 12 additional topics for a total of 15.

Schedule a Tax Call was rolled out in August 2021, an upgraded version of this feature was implemented February 2022.

In FY23, the online scheduler was not available for 10 days due to system maintenance which attributed to a portion of the 16% decreased number of appointments scheduled compared to FY22.



PROGRAM DESCRIPTION

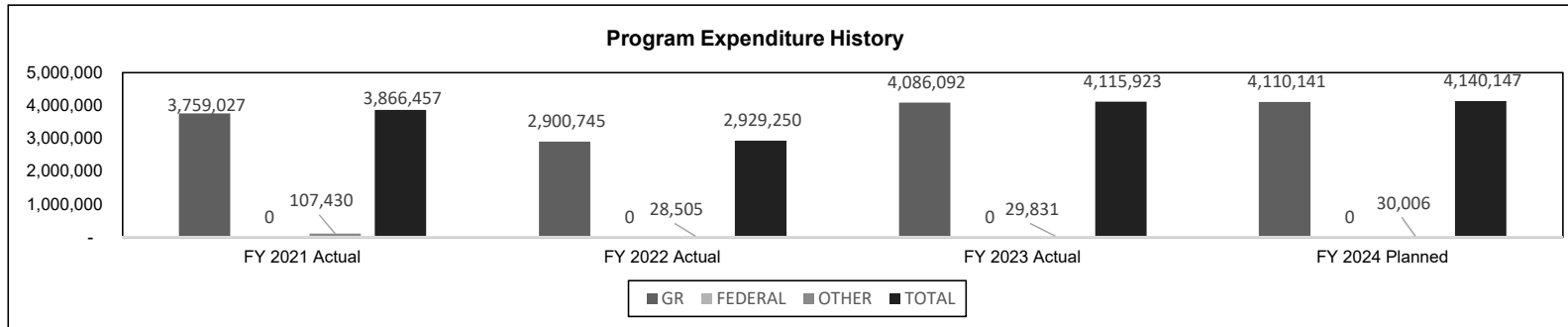
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

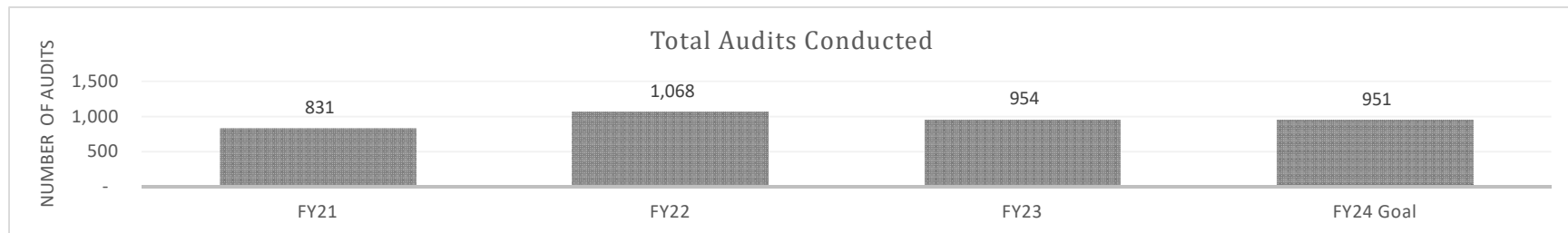
1b. What does this program do?

The Field Compliance Bureau (FCB) includes Audit Services, Nexus, and Tax Electronic services. FCB assists and educates Missouri customers to help them become compliant with Missouri statutory tax obligations by conducting audits, notifying business customers of potential tax liability, and maintaining tax system data requests and security.

2a. Provide an activity measure(s) for the program.

i. Audits - Volume of Audits Conducted

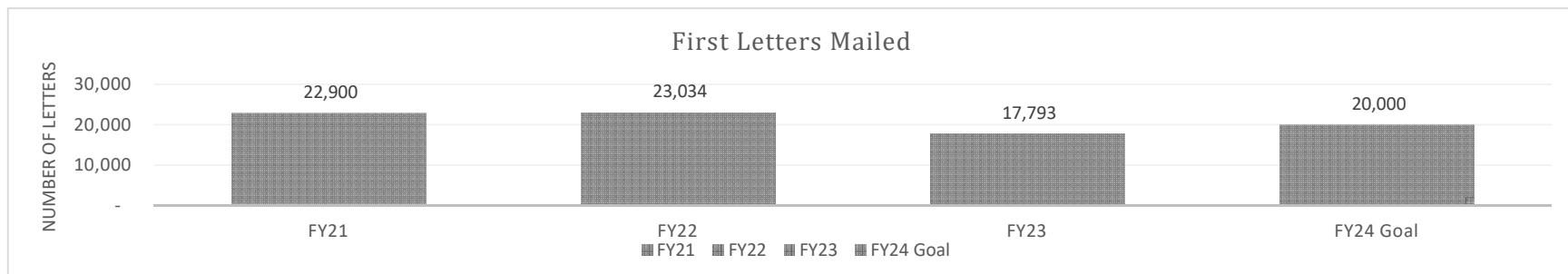
The Audit Services section measures the number of audits conducted to monitor both internal production standards as well as external influence in the form of educational outreach to Missouri businesses. We treat every audit as an educational opportunity for future compliance. After the audit completion, customers gain a working knowledge to meet their tax obligations.



2a. Provide an activity measure(s) for the program (cont).

ii. Nexus - Number of 1st Letters Mailed

The Nexus section notifies businesses with Missouri activity of potential tax and fee obligations.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

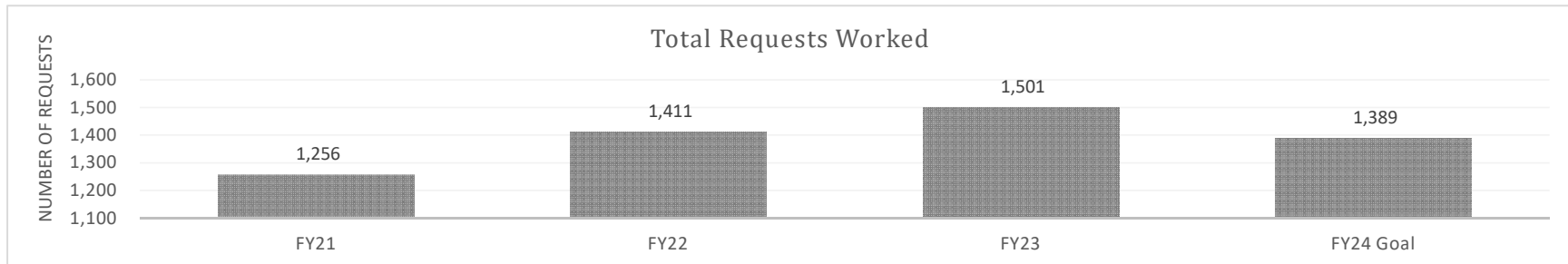
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iii. Tax Electronic Services - Volume of Requests Worked

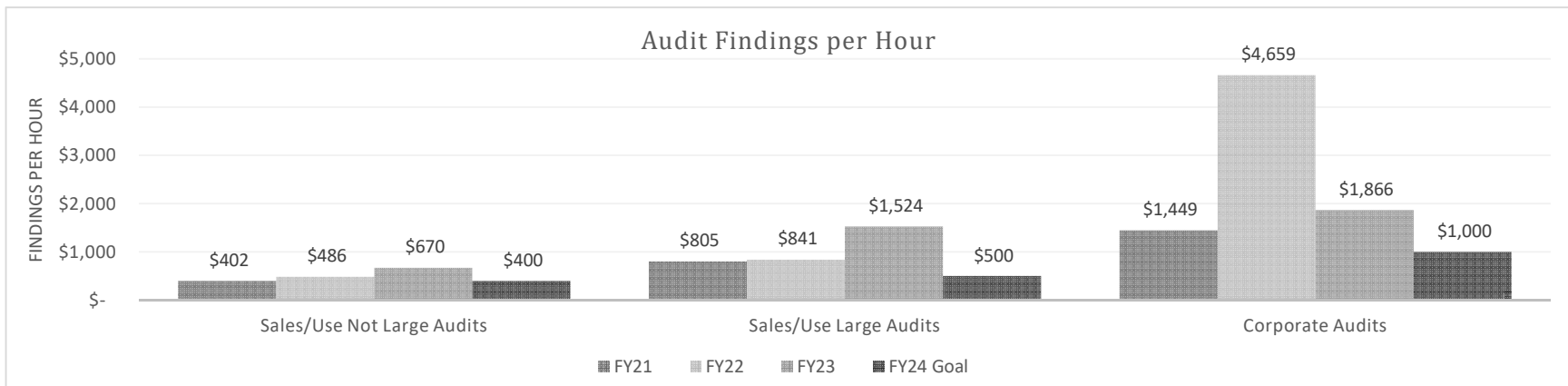
The Tax Electronic Services section measures total data and security requests completed. Data requests include identifying the number of taxpayers or returns that meet a specific set of criteria and preparing and maintaining Revenue Premier reports. This section also processes and maintains individual security access to Revenue Premier.



2b. Provide a measure(s) of the program's quality.

i. Audits - Findings per Hour

The Audit Services section's audit findings per hour provide a measure of program quality by ensuring we are selecting the right businesses for audit.



The Department's Audit Model is the framework used to determine noncompliant businesses to audit. The degree of noncompliance is what determines the correct business for audit. A compliant taxpayer may not require our assistance or education. There were two extraordinary corporate audits in FY22, totaling \$48 million in audit findings, which inflated the average audit findings per hour in this period.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

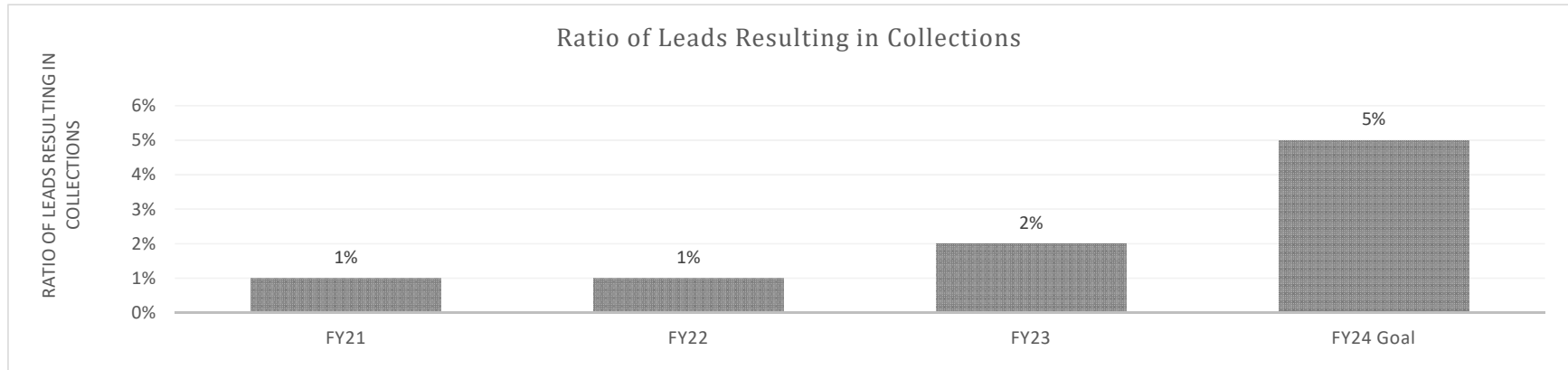
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality (cont).

ii. Nexus - Ratio of Leads Resulting in Collections

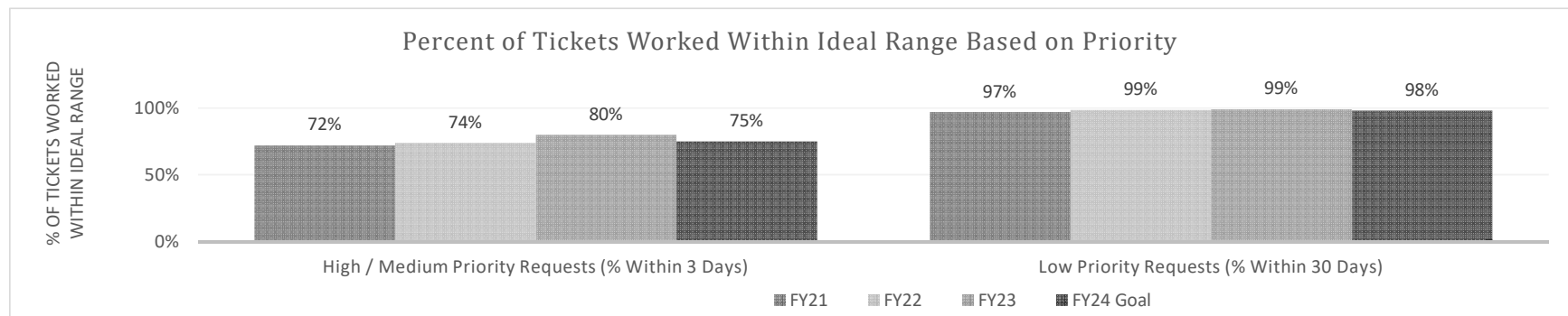
Beginning in FY21, Nexus began tracking the number of leads that resulted in collections. This will allow us to measure the quality of Nexus lead programs over time. Many programs will not begin to see collections until years after the programs are implemented.



2b. Provide a measure(s) of the program's quality (cont).

iii. Tax Electronic Services - Types and Areas of Data Requests Received

Beginning in FY21, Tax Electronic Services began tracking the percentage of requests that were completed within the ideal range. These ideal ranges are 3 days for high/medium priority requests and 30 days for low priority requests. Tracking the percentage of requests that meet these goals will ensure that we are providing quality service to our customers making data requests.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

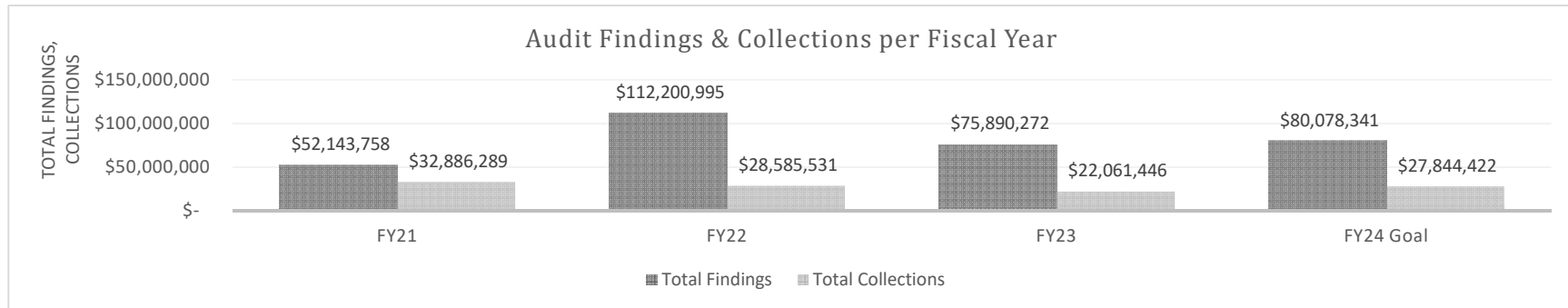
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Audits - Audit Findings & Collections per Year

The Audit Services section identifies unreported tax revenues that would have otherwise gone undetected. Impact in this area is measured by the amount of findings and collections resulting from completed audits.

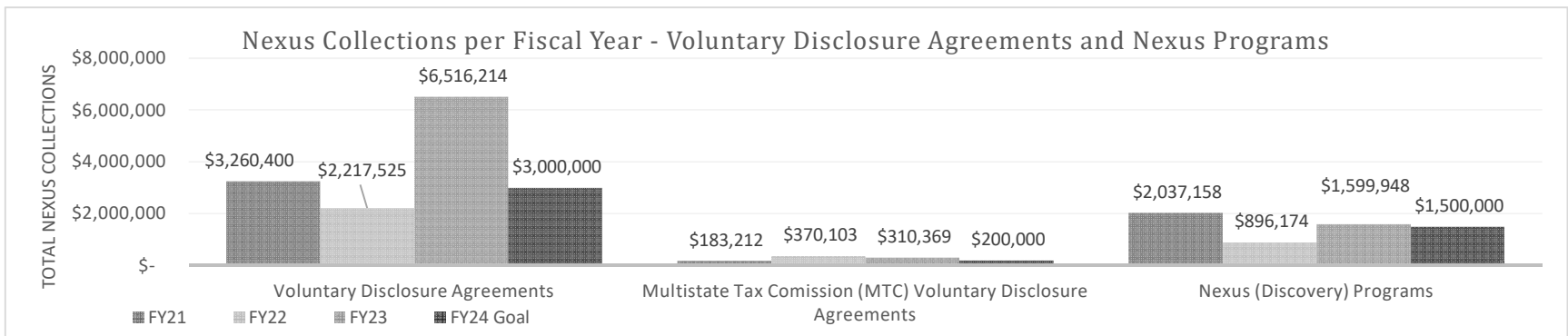


Audit services were briefly suspended for the last 3 months of FY20 due to the COVID-19 pandemic, which directly impacts FY21 audit findings. Audit services began offering prospective treatment of audit findings that meet specific criteria in March 2022, which would impact audit collections in FY22 and FY23. Audit assessments are sent and paid through the collections department. A collection may not be made by the customer until settlement or after a hearing for appealed audits, unless they pay under protest. The actual collection, in most instances, is not influenced by FCB. There were two extraordinary corporate audits in FY22, totaling \$48 million in audit findings, which inflated the total audit findings in this period.

2c. Provide a measure(s) of the program's impact (cont).

ii. Nexus - Collections per Year

The Nexus Unit measures impact in the form of collections from Voluntary Disclosure Agreements (VDA) and various Nexus programs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

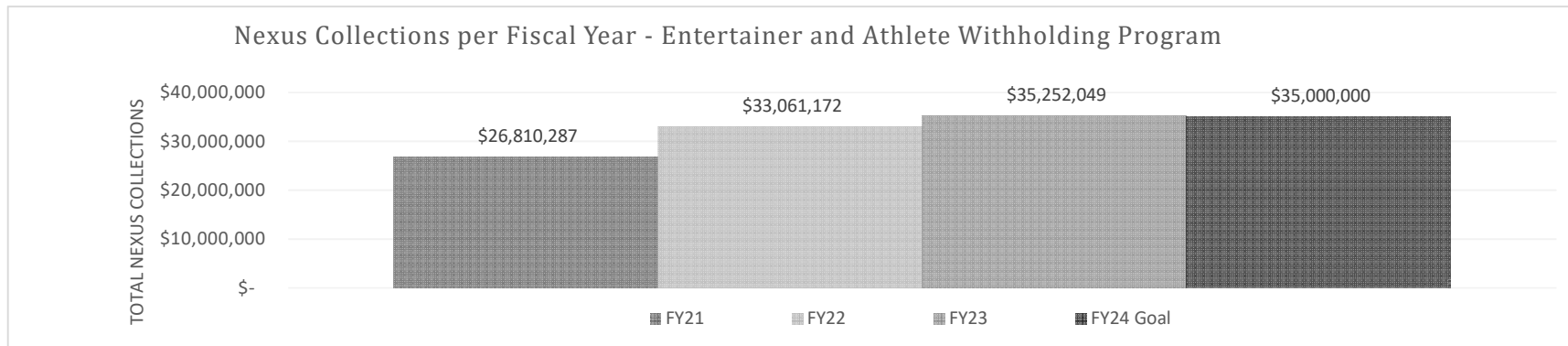
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact (cont).

ii. Nexus - Collections per Year

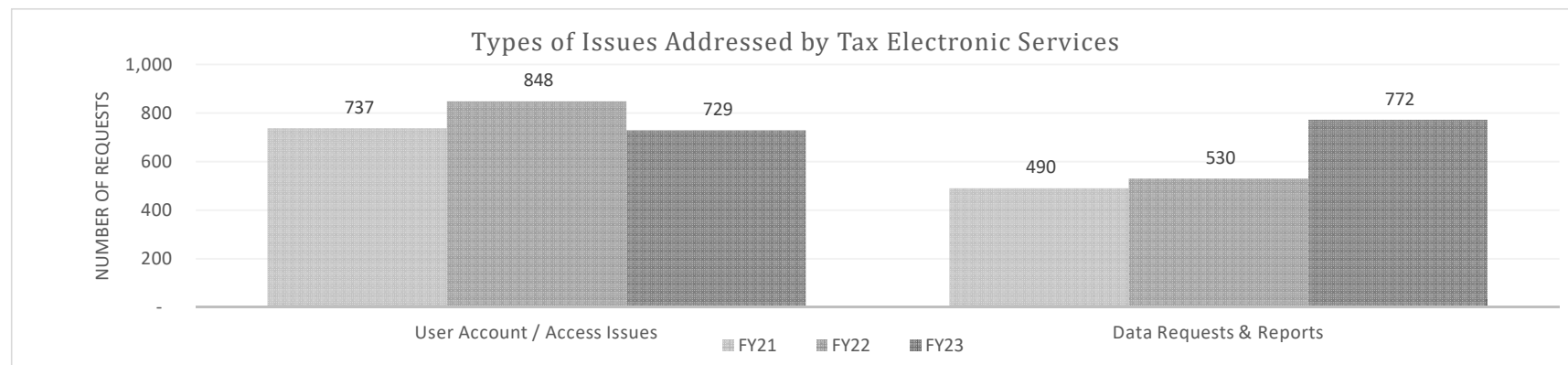
The Nexus Unit is also responsible for administering the entertainer and athlete withholding program.



2c. Provide a measure(s) of the program's impact (cont).

iii. Tax Electronic Services - Impact of Requests

Tax Electronic Services assists all areas of Taxation by fulfilling data, report, and system access requests. These data requests and reports are used by the various areas of Taxation to improve their processes, see impact of system issues, or for planning purposes. Measuring the types of issues addressed allows us to monitor how we are best impacting team members in the Division year after year.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

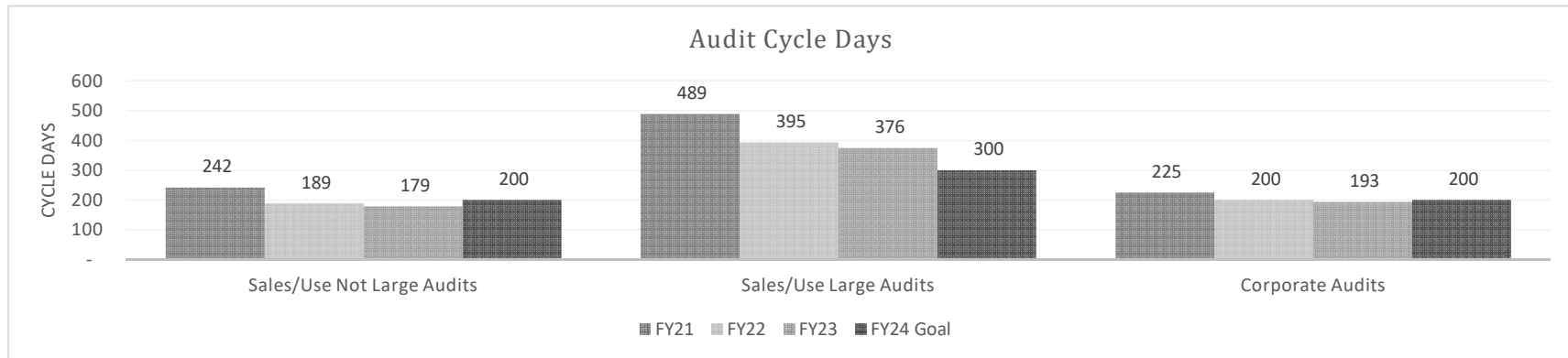
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

i. Audits - Cycle Days from Open to Close

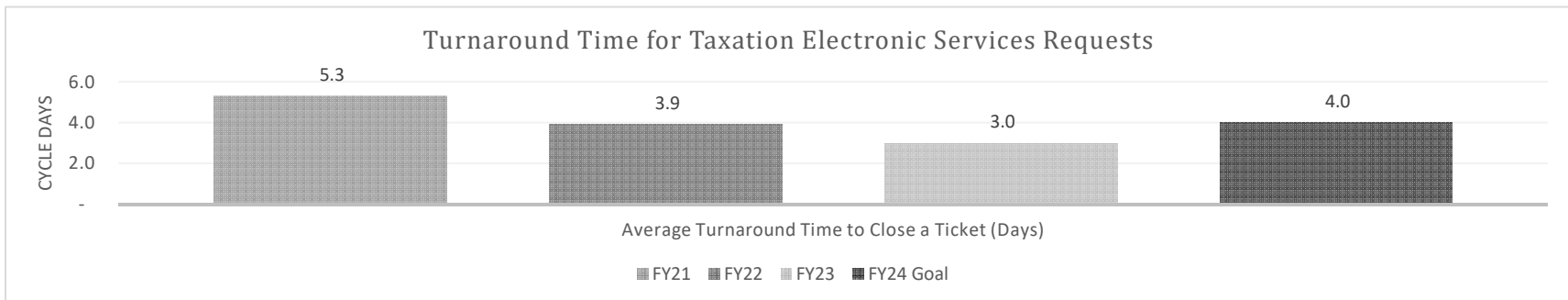
The FCB measures efficiency as the average audit cycle days per audit category. Audit cycle days is the number of days to complete the audit from the start of field work until the audited returns are submitted to begin the assessment process. Monitoring our average cycle days ensures we are performing audits efficiently and with minimal disruption to Missouri business activities.



2d. Provide a measure(s) of the program's efficiency (cont).

iii. Tax Electronic Services - Turnaround Time for Requests, Tickets, and Bugs

Beginning in FY21, Electronic Services began tracking turnaround time for all requests, tickets, and bugs. This represents the number of days it takes to complete the request, measured from the time the ticket or request is submitted until the date it is completed. Monitoring the average time to complete requests allows us to ensure we are providing timely service to data and security requests.



PROGRAM DESCRIPTION

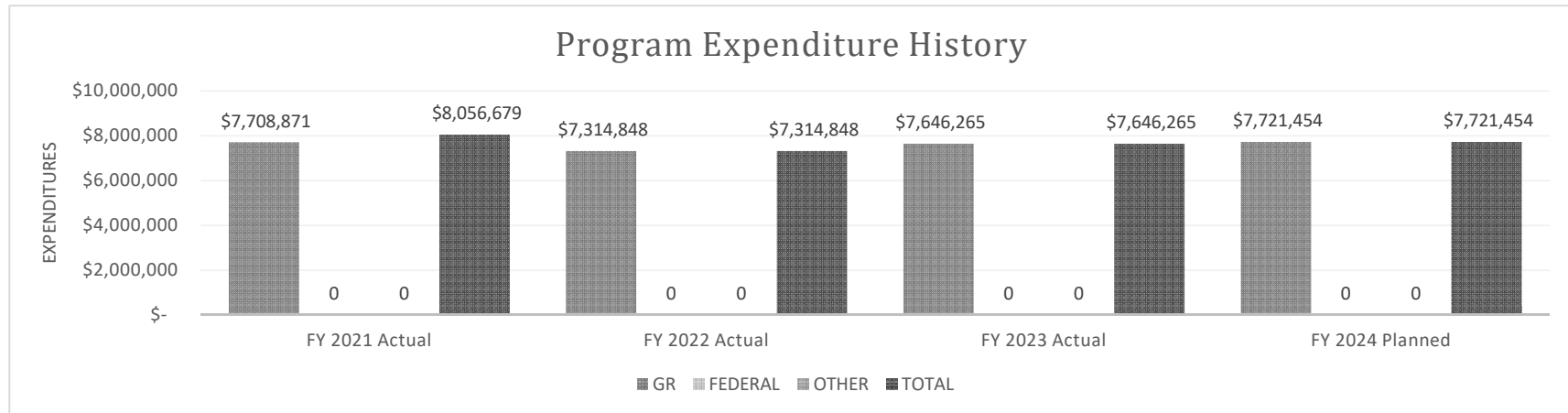
Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Not Applicable

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION	
Department of Revenue	HB Section(s): 4.01
Program Name - Income Tax Bureau	
Program is found in the following core budget(s): Taxation	
<p>1a. What strategic priority does this program address?</p> <p>Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap</p> <p>1b. What does this program do?</p> <p>The Income Tax Bureau administers income tax laws to help Missouri citizens meet their tax obligations by processing returns, reviewing returns for fraud, issuing refunds and notices of adjustment and billings, responding to customer inquiries and administering debt offset programs for income, fiduciary, partnership taxes, and property tax credit claims.</p>	

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): **4.01**

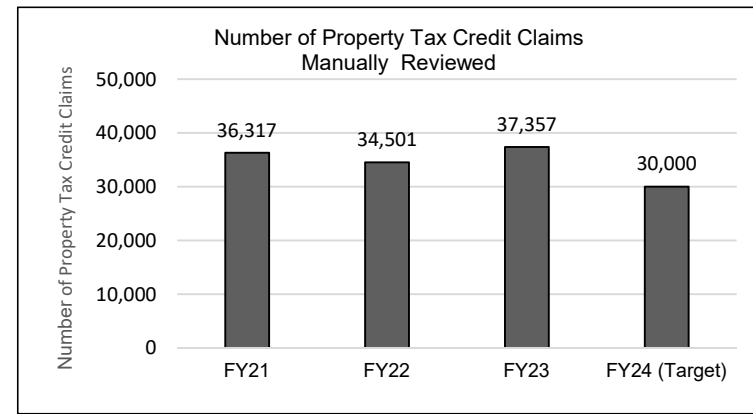
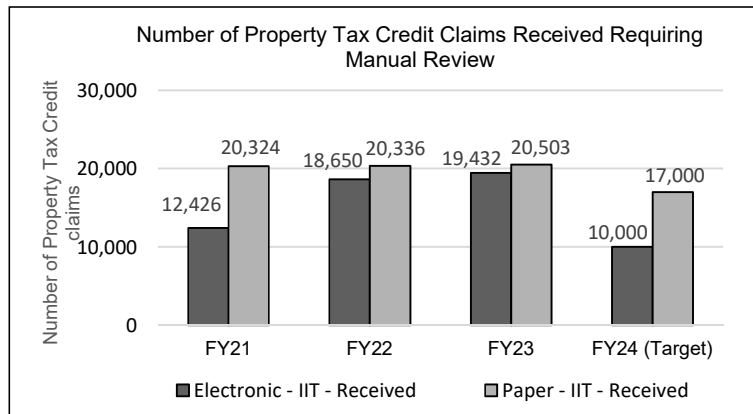
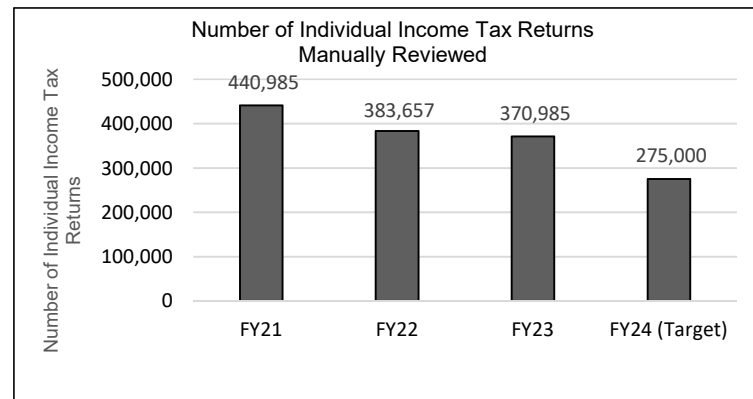
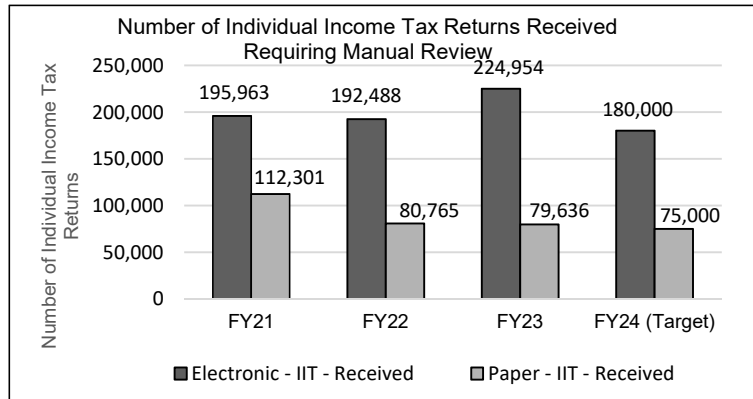
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

i. Returns Manually Reviewed - Volume

The Income Tax Bureau conducts manual review of certain returns to ensure returns are calculated correctly and that the customers provided proper support for their refund claims. The volume of returns manually reviewed increased in FY23. This increase can be attributed to an increase in returns claiming miscellaneous tax credits, the pass-through entity tax credit. In addition, the allowance of the additional personal exemption for Head of Household and Qualifying Widow(er) credits.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

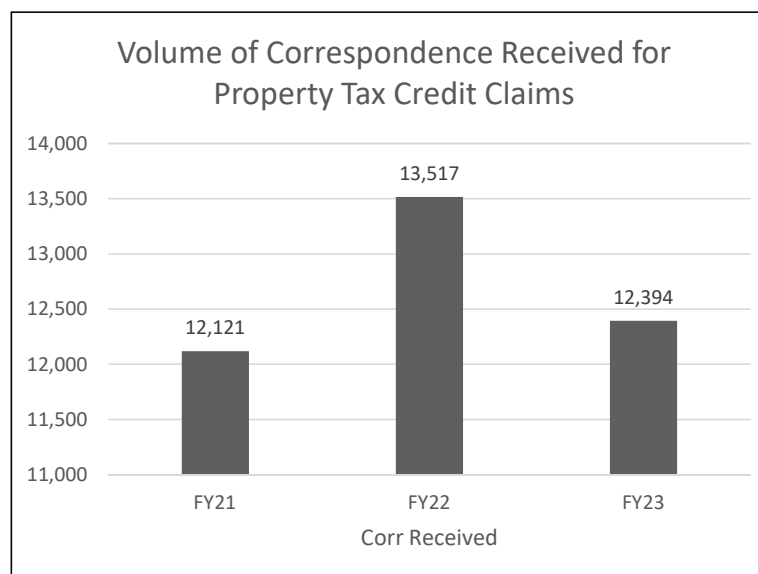
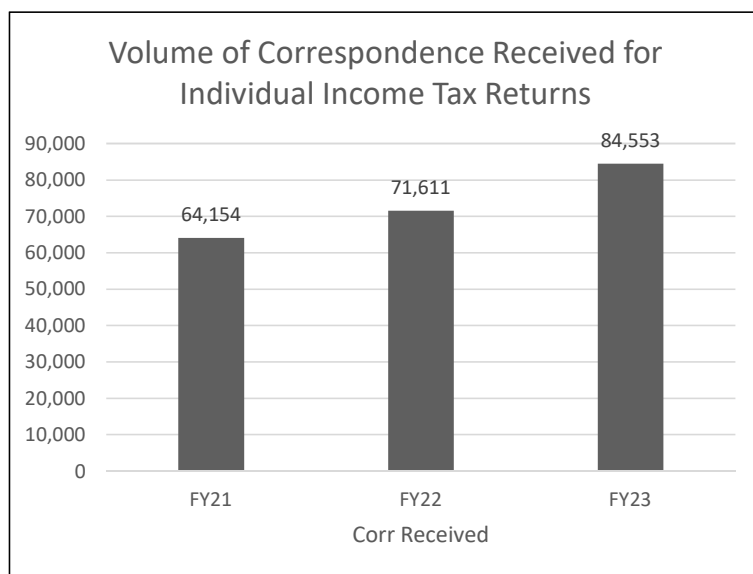
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

ii. Correspondence Received for Individual Income and Property Tax Credit Claims - Volume

The Income Tax Bureau sends outbound notices to customers whose accounts are adjusted or show a balance. In FY23, the Income Tax Bureau sent out 1,407,230 notices for individual income tax and property tax credit. As a result of outbound notices, the Income Tax Bureau receives inbound correspondence and responds to inquiries regarding customer's individual income tax and property tax credit accounts. The FY23 increase of individual income tax correspondence received is attributed to the increase in notices issued within the fiscal year. In addition to the regular outbound notices, the Income Tax Bureau issued 460,000 Head of Household and Qualifying Widow(er) letters notifying customers of the credit on their account.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

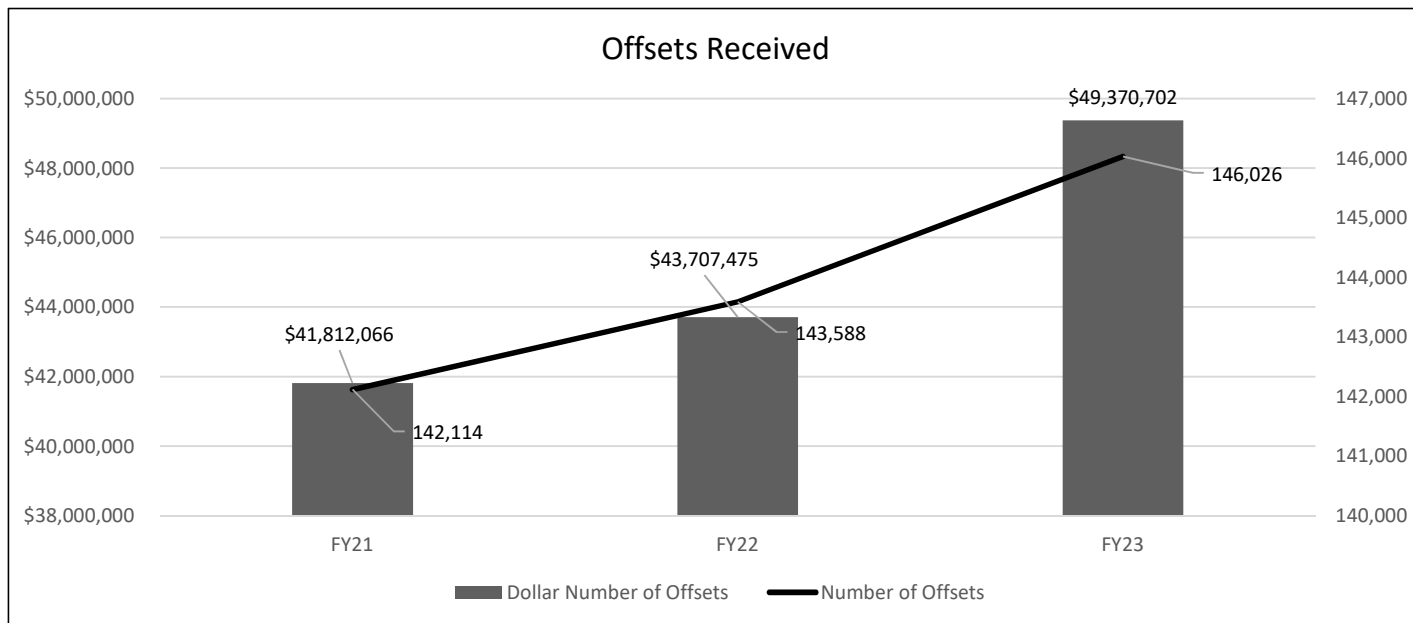
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iii. Income Tax Offsets Received - Volume and Amount

The Income Tax Bureau administers a reciprocal offset agreement with the Internal Revenue Service and the Kansas Department of Revenue to receive offset money and apply to Missouri individual income tax debts. The volume and dollar amounts below also include internal offsets.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): **4.01**

Program Name - Income Tax Bureau

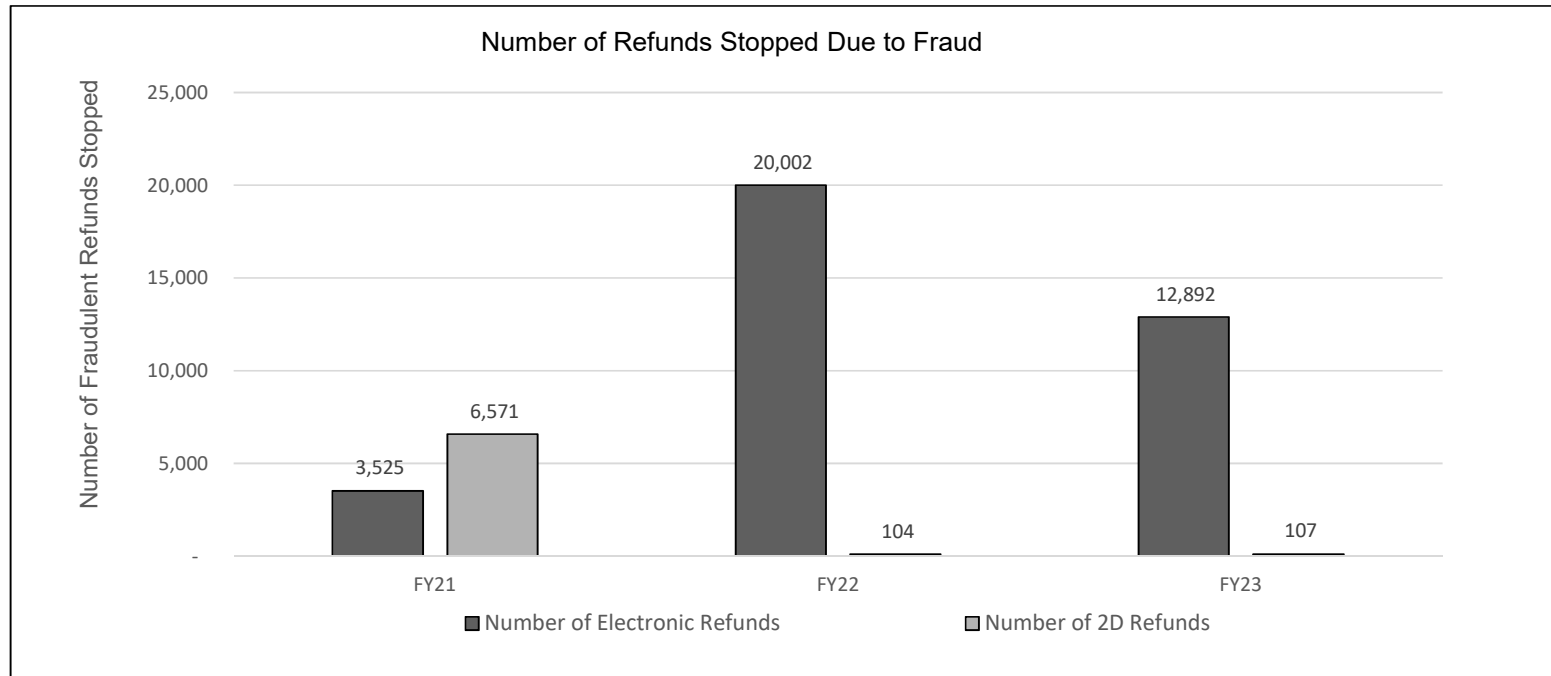
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iv. Refunds Stopped Due to Fraud - Volume

The Income Tax Bureau works with an external vendor to continually update a fraud analytics algorithm that identifies fraudulent returns. The algorithm is updated based on patterns found by our fraud team, other states sharing fraud patterns, and continuous analysis by our partnering vendor. A score is assigned to each electronically and portal filed individual income return and property tax credit portal return and they undergo pattern and cluster analysis. If the score exceeds the thresholds set or if fraudulent clusters/patterns are identified, the return is flagged for manual review. The Income Tax Bureau also utilizes reports developed to identify fraud on paper returns.

Fraud is typically observed in our Individual Income Tax MeFile process (electronically filed returns). In FY22, 75% of the fraud received was the result of a new type of fraud received through Property Tax Credit (PTC) claims. This fraud was identified by the algorithm and staff. The score was immediately amplified to identify and flag claims which met the criteria, allowing DOR to prevent the issuance of fraudulent PTC refund claims. This fraud pattern continued in FY23.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

v. Volume of Notices Issued to State Employees, Professional Licensees, and Other Discovery Programs

The Income Tax Bureau is required to perform a tax compliance check on all state employees and professional licensees including attorneys and insurance licensees to determine if the taxpayer has filed the last 3 years of tax returns and that all state taxes owed have been paid. If an employee or licensee has not filed a return or has a delinquency, a notice is mailed to the taxpayer. If the taxpayer fails to remedy or make arrangements for tax compliance, the agency or board of professional registration is notified. The Income Tax Bureau receives data from the IRS to identify additional leads of potential taxpayers who haven't filed a tax return or have discrepancies on their filed return. If any non-filed period or discrepancy is identified, a notice is mailed to the taxpayer.

The increase in the number of notifications sent out on discrepancies and non-filers is due to additional programs being operational in FY23. In FY21, the Division of Professional Registration requested that the Department suspend the Professional Registration program.

Discovery Programs	FY21	FY22	FY23
State Employees	10,105	5,868	4,148
Professional Registration	548	-	-
Insurance	202	120	302
Nursing Home Administrators	-	99	24
Attorneys	621	244	342
Non-filers	30,983	81,383	170,565
Discrepancy	3,872	16,991	27,083
Total Notifications	46,331	104,705	202,464

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): **4.01**

Program Name - Income Tax Bureau

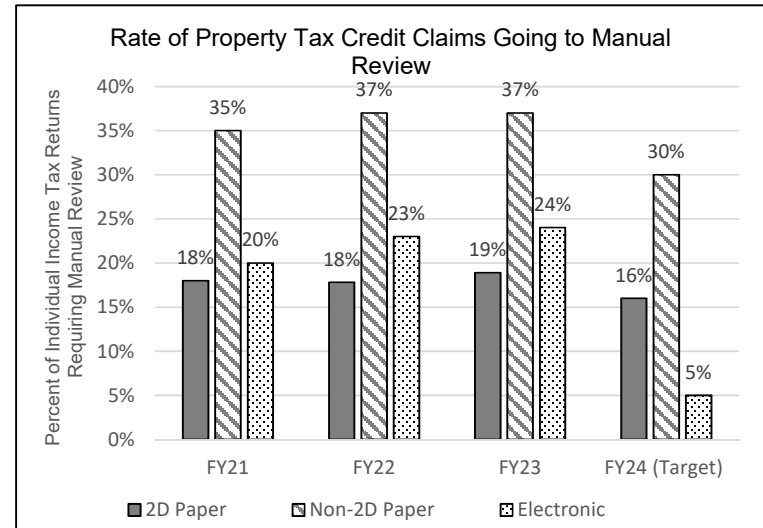
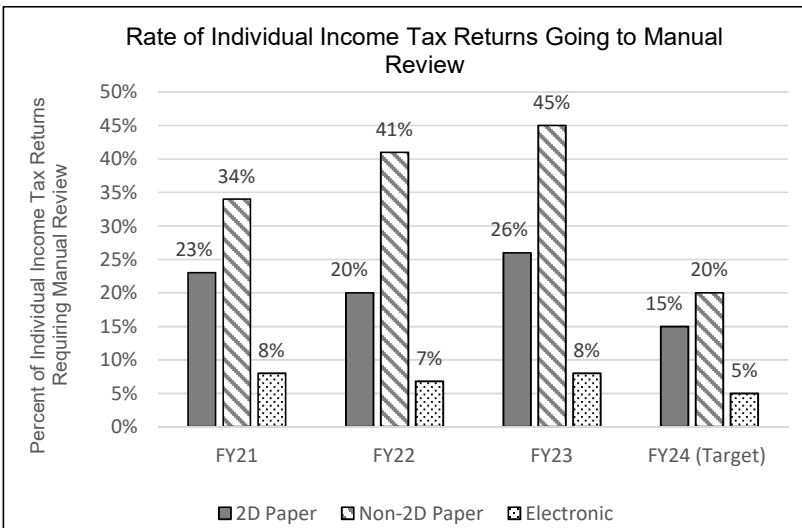
Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Rate of Returns Going to Manual Review

Individual income tax returns and property tax credit claims are segmented below by filing type. Customers send 2D returns to the Department in paper form, and these returns are scanned into the system by reading a barcode on the return. Non-2D paper returns have no barcode and must be keyed into the system manually or scanners read data entered on each line of the return.

The Department received 87 percent of individual income tax returns and property tax credit claims electronically overall in FY 23. The number of paper returns received continues to decrease annually. Non-2D barcode paper returns have a much higher manual review rate than 2D or electronic returns, as data entry errors also cause manual review. The Processing Bureau increased the volume of non-2D returns processed through the data capture functionality. This new data capture process initially caused an increase in error, however, we continue to refine this process. A quality control process is completed daily during the tax season to identify issues from internal and external sources that cause returns to be triggerred for manual review unnecessarily. This process allows the bureau to identify and correct issues early.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

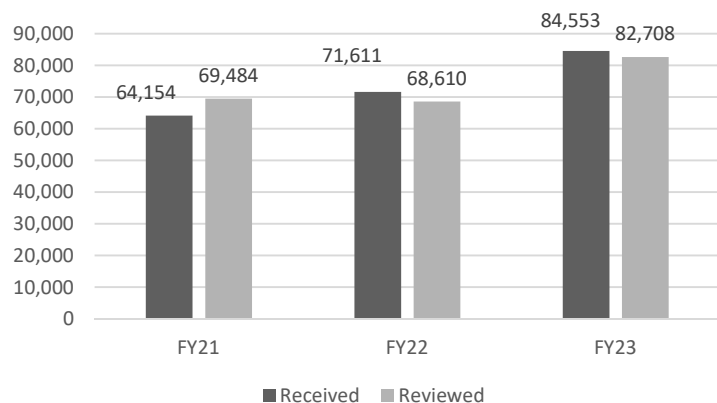
Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

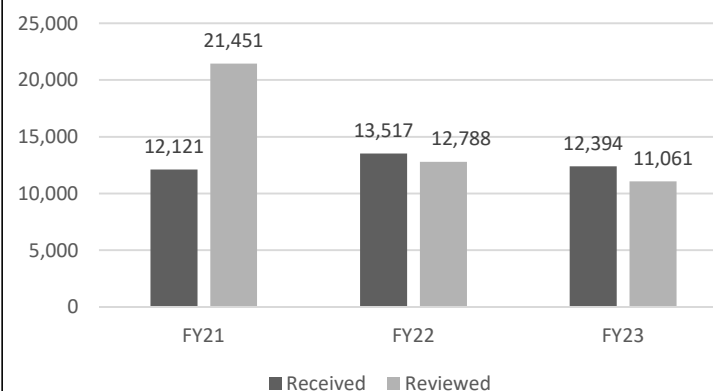
i. Volume of Correspondence Reviewed for Individual Income and Property Tax Credit Claims

The Income Tax Bureau receives and responds to inquiries regarding individual income tax and property tax credit claims. In FY 23 the increase in the volume of individual income tax correspondence received is attributed to the additional 460,000 Head of Household and Qualifying Widow(er) letters issued and the correspondence the department received as a result.

Volume of Correspondence Received and Reviewed - Individual Income Tax



Volume of Correspondence Received and Reviewed - Property Tax Credits



PROGRAM DESCRIPTION

Department of Revenue

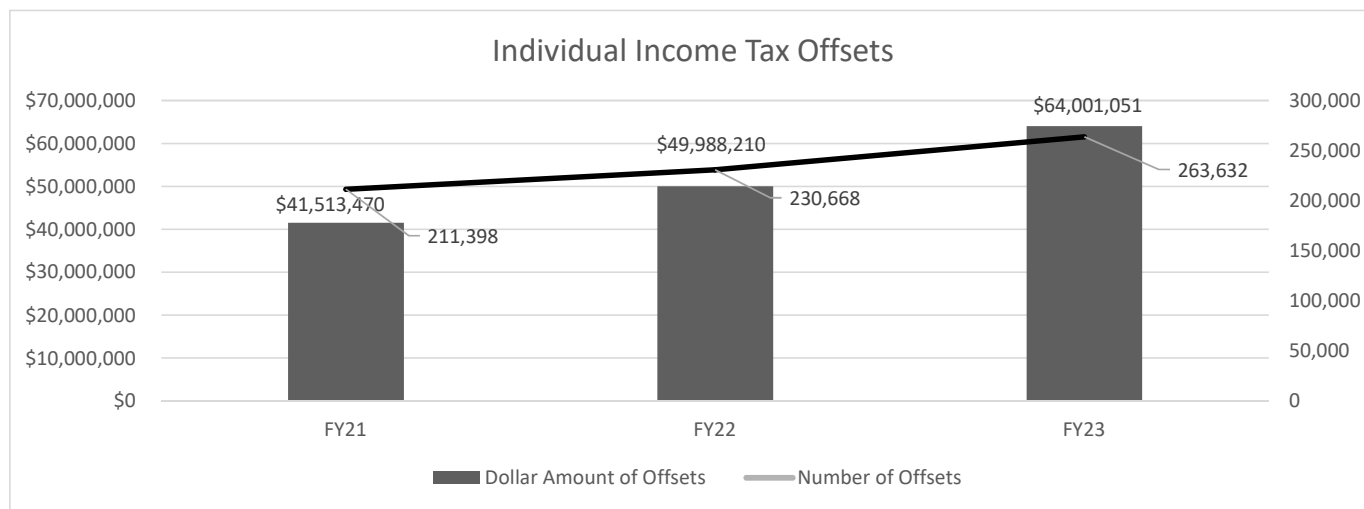
HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Income Tax Offsets - Dollar Impact

The Income Tax Bureau has a reciprocal offset agreement with many state agencies, colleges, and housing authorities that allows the bureau to offset individual income tax refunds if a customer has an existing debt with the partner agency, college, or housing authority. In FY23 the count and dollar amount increased due to the Department applying 1,000,000+ Head of Household and Qualifying Widow(er) credits to individual income tax accounts causing an increase in the dollar amount of refunds which in turn caused an increase in offsets. In addition, eight new agencies were added to the offset program and an agency whom had paused offsets due to COVID resumed the process.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

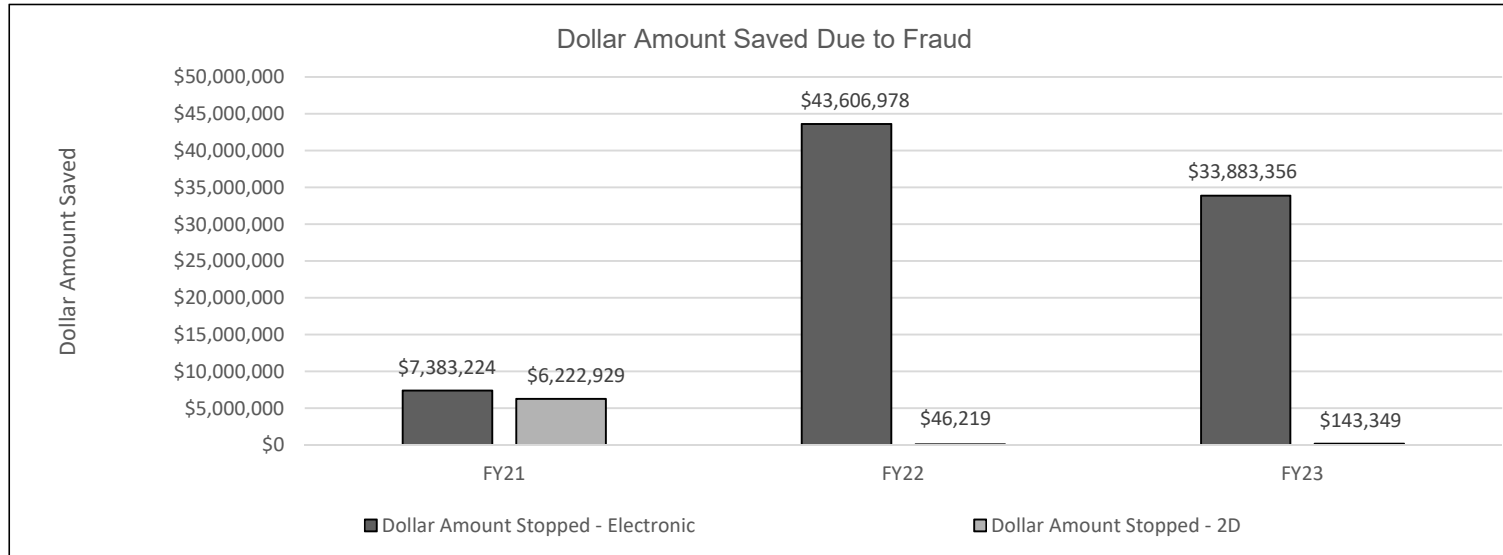
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

iii. Refunds Stopped Due to Fraud - Volume and Dollar Amount

The Income Tax Bureau tracks the volume and dollar amount of refunds stopped following the submission of fraudulent returns. These refunds were identified as noted in 2a.v.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

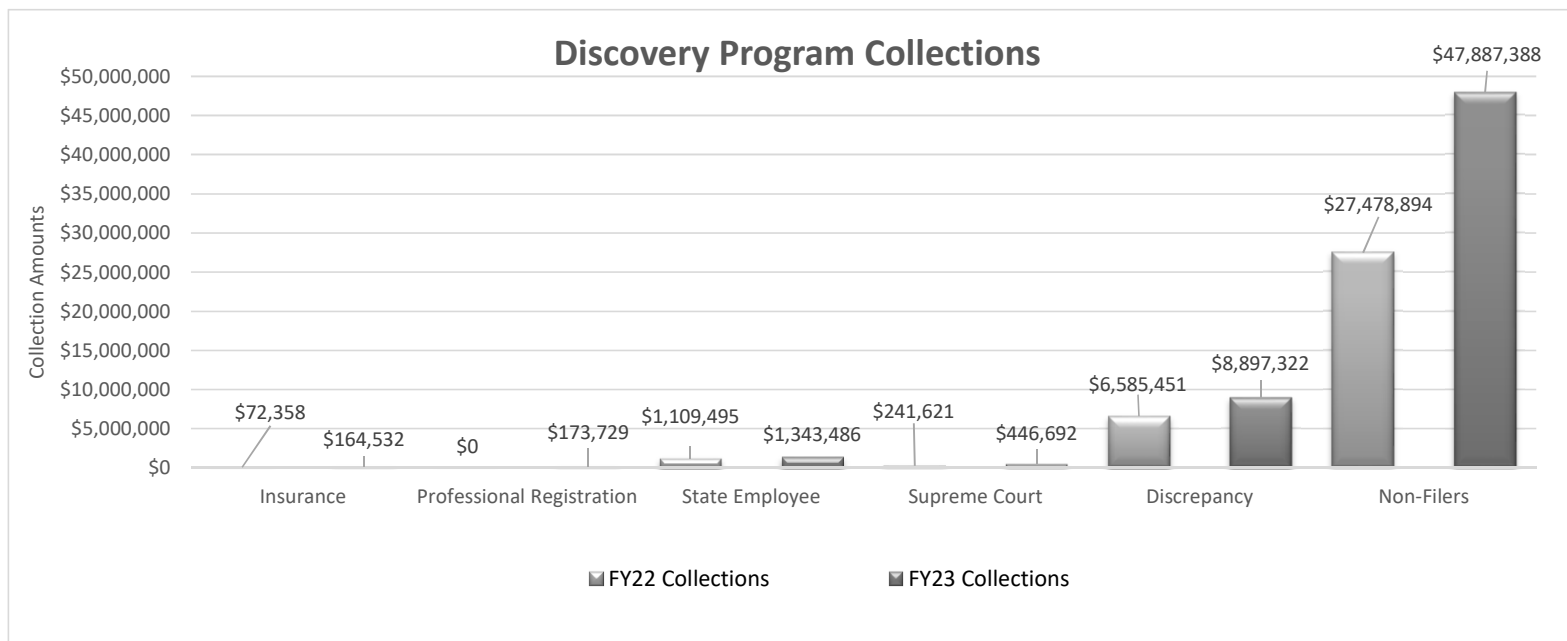
Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

iv. Collections from State Employees, Professional Licensees, and Other Discovery Programs

Below is the dollar amount the Department has collected in relation to the activity of volume of notices issued to state employees, professional licensees, and other discovery programs.

The zero dollar collections amount for Professional Registration is due to an evaluation of the program.



PROGRAM DESCRIPTION	
Department of Revenue	HB Section(s): 4.01
Program Name - Income Tax Bureau	
Program is found in the following core budget(s): Taxation	
<p>2d. Provide a measure(s) of the program's efficiency.</p> <p>i. Manually Review Individual Income Returns and Property Tax Credit Claims</p> <p>The Income Tax Bureau continues to evaluate all system edits on an annual basis to ensure the system edits in place are effective. This review identifies efficiencies that result in fewer returns being subject to manual review. However, with the increases in fraudulent Property Tax Credit (PTC) claims received, claims of the Pass-through Entity Tax credit, and the increase from Head of Household and Qualifying Widow(er) credit, the Department is unable to show these benefits during this fiscal year.</p> <p>A Workload Optimizer was developed in collaboration with an external vendor and placed into service in January 2021. The Workload Optimizer utilizes various data points to identify return edits that can be systematically resolved and do not require manual review, resulting in reduced processing time for the impacted customers. This process systematically resolved audit reasons on 7,104 returns; saving the bureau approximately 180 hours of work.</p> <p>The Income Tax Bureau's revised cross education and staffing plans increased staffing levels for critical functions with backlogs and reduced processing time for returns that require manual review.</p>	

PROGRAM DESCRIPTION

Department of Revenue

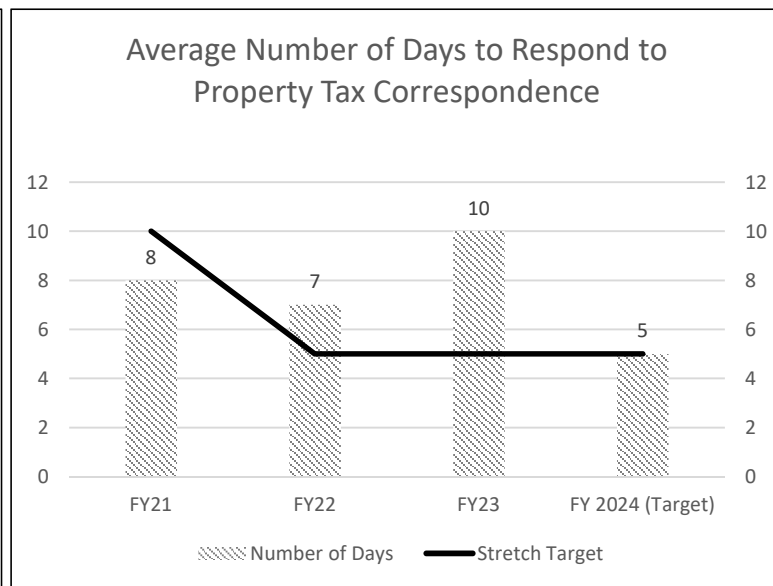
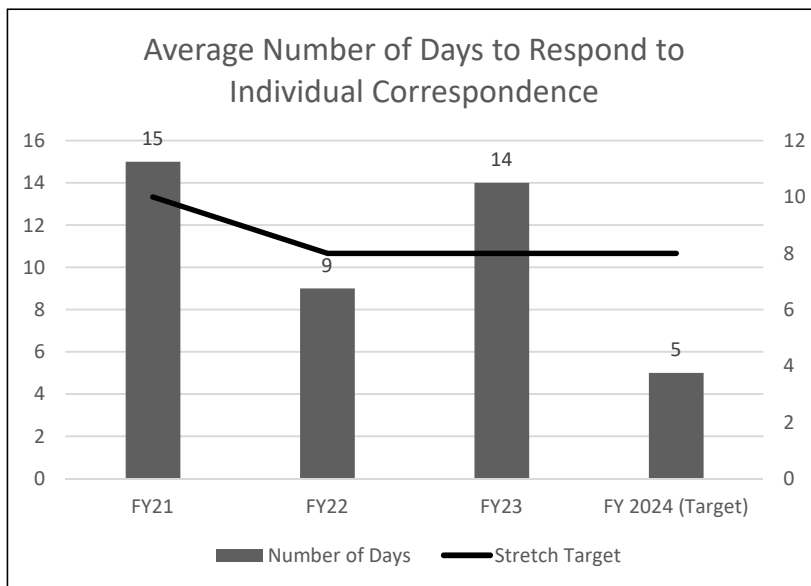
HB Section(s): **4.01**

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Individual Income and Property Tax Credit Correspondence - Average Number of Days to Respond

In FY23 the Department issued 393,700 more notices than in the prior fiscal year. This lead to an increase in correspondence received which increased the average response time.



PROGRAM DESCRIPTION

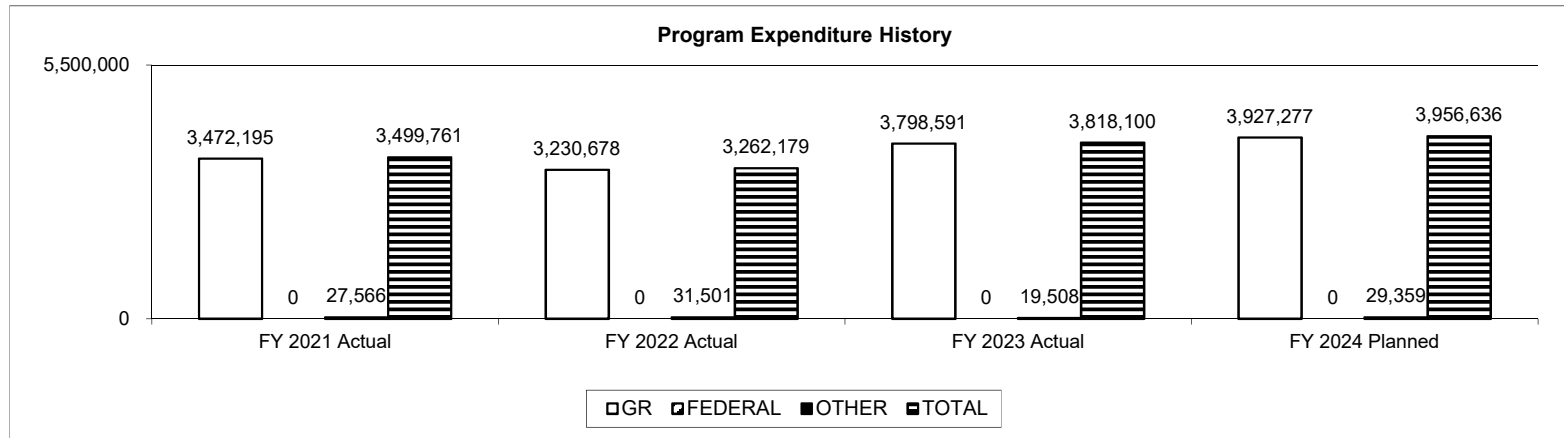
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article, IV, Sections 12, 15, and 22 and Chapters 32, 134, 143, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

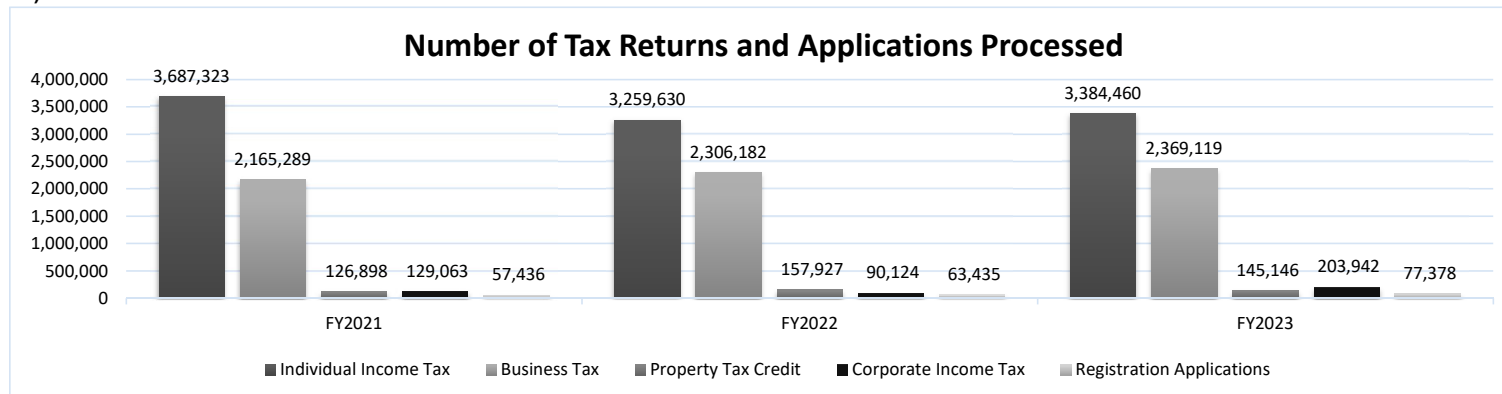
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The Processing Bureau administers tax laws to help Missouri citizens and state and local political subdivisions meet their obligations by depositing funds into General Revenue and other state and local funds and processing and editing returns. Tax types include pass-through entity, individual and corporate income, sales and use, employer withholding, insurance, financial institutions, tire and battery fee, property tax credit claim and business registrations.

2a. Provide an activity measure(s) for the program.

1) Number of Tax Returns Processed



Note: Business Tax Returns includes the following returns types: Sales, Vendor's Use, Consumer's Use, Employer Withholding, Insurance Tax, Financial Institution Tax and Tire and Lead-Acid Battery Fees.

PROGRAM DESCRIPTION

Department of Revenue

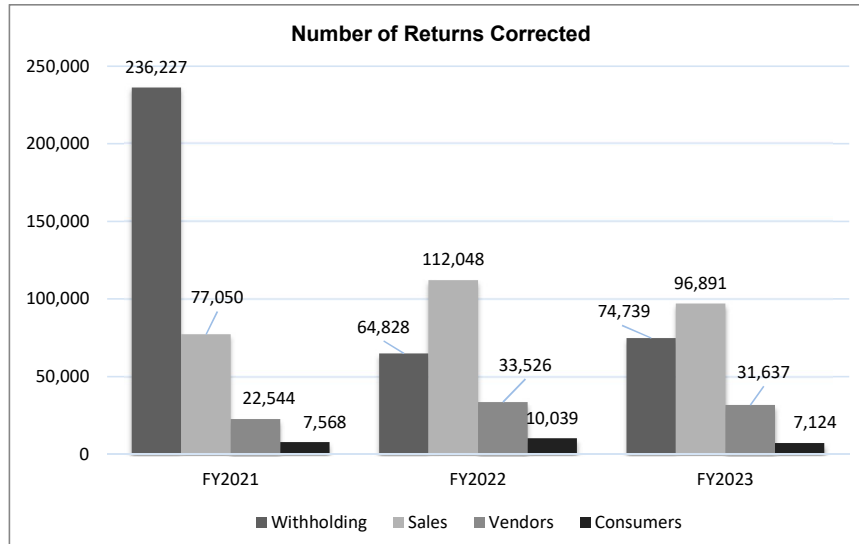
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont.).

2) Number of Sales/ Use / Withholding Returns Corrected



The Processing Bureau reviews and corrects returns that have been flagged by the system for errors (exceptions), such as missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes. Correcting these errors allows the taxpayer's return to process with accurate rates and figures.

In FY21, the Processing Bureau implemented system changes to streamline return processing which increased the number of withholding returns reviewed and corrected. Reducing the number of errors per return, increases the number of returns processed on a daily basis. The Processing Bureau also utilized data driven staffing plans to determine the staffing level required to process incoming return volumes and cross education to increase the number of employees trained to process error corrections. The reduction in sales/use tax returns processed in FY21 is reflective of staff utilization and education.

In FY22, the withholding system changes significantly reduced the number of returns that require manual review. The Processing Bureau's numerous system changes to sales and use tax and the increase in electronic filing continues to reduce the number of daily return errors. The reduction in return errors and additional staffing increased the number of returns reviewed and corrected.

FY23, the Processing Bureau implemented a system change when adding multiple locations to a sales tax return. This improvement made the process 33% faster. This past fiscal year we saw an 8% reduction in the number of returns that required corrections.

PROGRAM DESCRIPTION

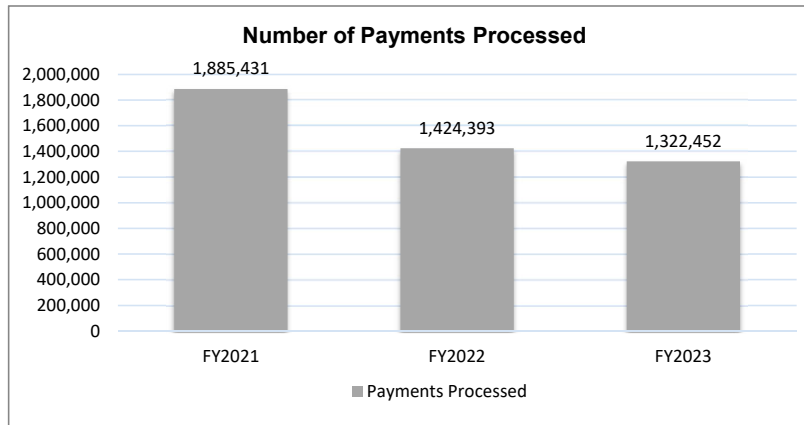
Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

3) Number of Business and Income Tax Payments Processed



The Processing Bureau receives a variety of customer payments, including estimated tax payments, returns and billing payments.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

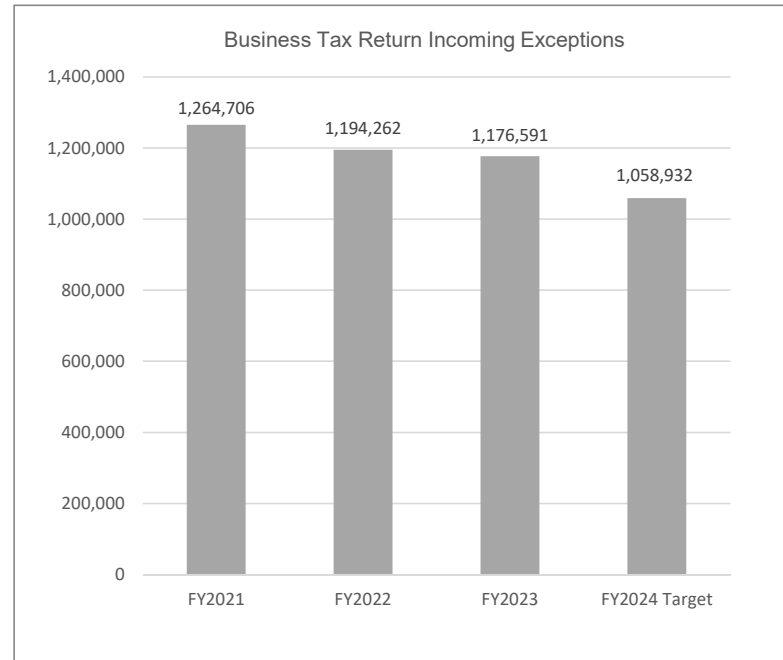
Business Tax returns are sent to a suspended status if the return has errors (exceptions). These exceptions must be reviewed and corrected before the return can be posted or fully processed. Exceptions include missing information, taxpayer calculation mistakes, incorrect jurisdictions or site codes, or taxpayers not registering properly before filing their return.

In early FY20 a integrated system enhancement was implemented, along with a few other identified exception improvements. These changes led to a 43% reduction in the number of return exceptions received per month. In early FY21 the second integrated system enhancement was implemented. The targeted exception improvements and the integrated system enhancements yielded a 73% average reduction in the number of return exceptions received monthly by mid-FY21.

In FY22, we continued to aggressively promote electronic filing options and outreach efforts to educate and assist businesses with online filing which led to a 11% increase in sales and use tax returns received electronically and fewer incoming exceptions.

In FY23, we continued outreach efforts to educate and assist businesses with online filing. We had a 3% increase in the number of electronically filed Business Tax Returns. We implemented a system upgrade for adding new locations on sales and use tax returns.

For FY24, the Processing Bureau is implementing a new outreach program. The goal is to increase electronic filing by 5%. Customers that have multiple sales locations are being provided the education and one-on-one customer service assistance to file online. Another goal is to reduce the total number of exceptions by 10%.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

The below illustrates the state and non-state funds included in the daily deposits.

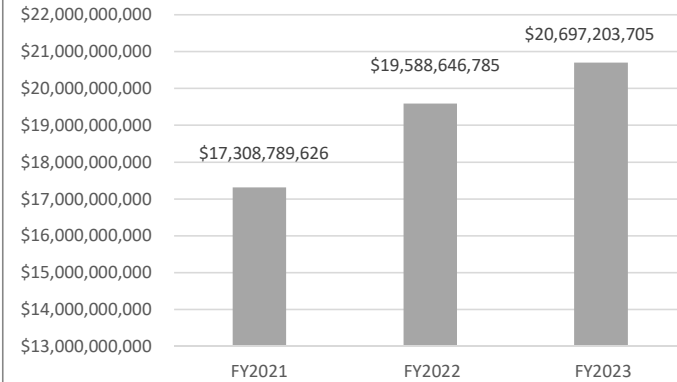
State Accounts

Corporate Tax
Franchise Tax
Withholding Tax
Individual Tax
Fiduciary Tax
Tire/Battery Tax
Insurance
Captive
Premium
Surplus Lines
Worker's Comp
Credit Annual Report Penalty
Sales - GR

Non-State Accounts

Insurance
County Stock
Financial Institutions
Sales - Suspense Holding
Bankruptcy Clearing
Bank Holding
Compliance Clearing
Splits

Amount Deposited into State and Non-State Funds



Deposits were impacted in FY22 in part from an increased number of new businesses registering and business returns filed. For FY23, there was a 6% increase in overall deposit totals.

PROGRAM DESCRIPTION

Department of Revenue

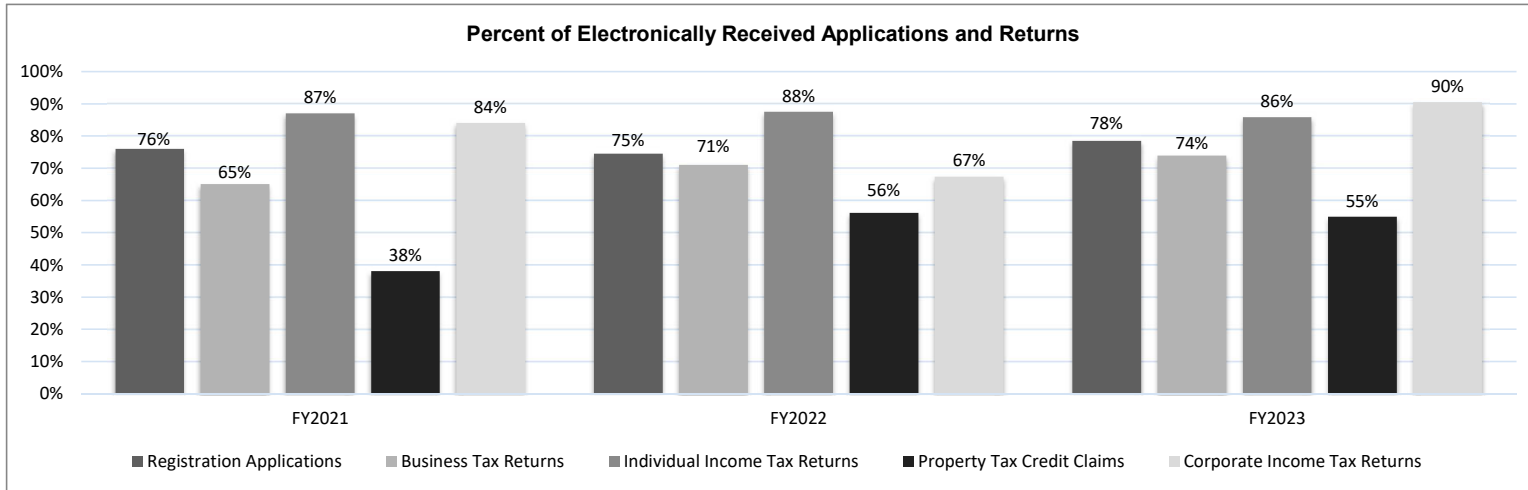
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

Percentage of Returns and Applications Received Electronically



FY 2024 Targets: Percent of Electronically Received Applications and Returns

Registration Applications	80%
Business Tax Returns	80%
Individual Income Tax Returns	90%
Property Tax Credit Claims	62%
Corporate Income Tax Returns	80%

Electronic returns require less manual intervention and have a lower error rate. Electronic business returns pre-populate specific jurisdiction and site codes and auto-calculate certain fields resulting in fewer manual calculations and typographical errors.

PROGRAM DESCRIPTION

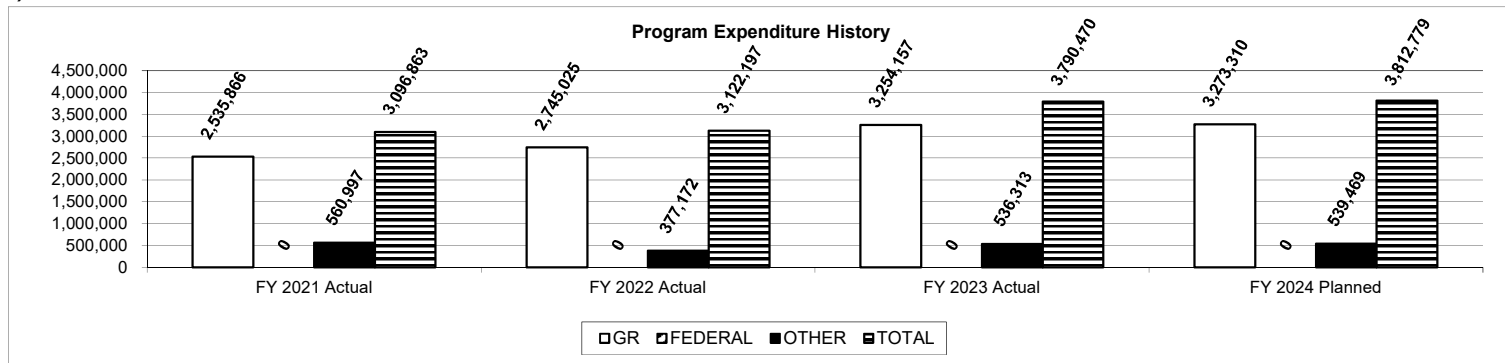
Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

N/A

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

NEW DECISION ITEM
RANK: 3 OF 10

Department - Revenue	Budget Unit <u>86115C</u>
Division - Taxation	
DI Name - Staff to Deploy New Tax Credit Legislation DI# 1860002	HB Section <u>4.01</u>

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	169,750	0	0	169,750
EE	71,577	0	0	71,577
PSD	0	0	0	0
TRF	0	0	0	0
Total	241,327	0	0	241,327
FTE	5.00	0.00	0.00	5.00

Est. Fringe	138,361	0	0	138,361
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Taxation Division is requesting funding to ensure adequate Department of Revenue staffing for the administration of and processing of the returns for the new tax credit programs passed in HB 3 (2022 special session), HB 2400 (2022 regular session), SB 94 (2023 regular session), HB 417 (2023 regular session), and the SALT Parity HB 2400 (2022 special session). The credits include the Ethanol Retailer's Credit (Section 135.755), the Biodiesel Retailer's Credit (Section 135.775), the Biodiesel Producer's Credit (Section 135.778), the Urban Farm Credit (Section 135.161), the Specialty Ag Crops Credit (Section 348.493), the Entertainment Credit (Section 135.753), the Film Production renamed the Show Me Credit (Section 135.750), the Intern and Apprentice Credit (Section 135.4570), and the SALT Credit (Section 143.426). In conjunction with the processing of all these tax credits, the Department is charged with administration of the ethanol and both biodiesel credits and with the apportionment of the ethanol and biodiesel retailers credits.

NEW DECISION ITEM
RANK: 3 OF 10

Department - Revenue	Budget Unit	86115C
Division - Taxation		
DI Name - Staff to Deploy New Tax Credit Legislation DI# 1860002	HB Section	4.01

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

These FTE were explained and requested in the fiscal note for HB 3 due to the administration and apportionment of the ethanol and biodiesel credits. Administration of credits is outside our normal scope and requires verification of type and gallons of fuel sold and produced. Apportionment of the ethanol and biodiesel retailer's credit and the carry forward provisions on the other tax credit programs will take additional time and resources. The SALT Parity Act is generating extra documentation from businesses choosing to participate in the program. The other programs are expected to generate an increased volume of returns as well. Tax credit processing requires detailed knowledge of the requirements of each of the state's 80 active tax credit programs as well as data entry access into our internal individual income tax system and the state's tax credit system (CMS).

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
100/Associate Customer Service Rep	169,750	5.0					169,750	5.0	
							0	0.0	
Total PS	169,750	5.0	0	0.0	0	0.0	169,750	5.0	0
190/Supplies	1,227						1,227		
480/Computer Equipment	11,970						11,970		
580/Office Equipment	8,380						8,380		
580/Systems Furniture	50,000						50,000		
Total EE	71,577		0		0		71,577		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	241,327	5.0	0	0.0	0	0.0	241,327	5.0	0

NEW DECISION ITEM
RANK: 3 OF 10

Department - Revenue			Budget Unit		86115C				
Division - Taxation			HB Section		4.01				
DI Name - Staff to Deploy New Tax Credit Legislation			DI# 1860002						

NEW DECISION ITEM
RANK: 3 OF 10

Department - Revenue	Budget Unit	86115C
Division - Taxation		
DI Name - Staff to Deploy New Tax Credit Legislation DI# 1860002	HB Section	4.01

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

Full time employees are needed to review, authorize, redeem, and track the new tax credit programs. In addition to the new tax credit programs passed in the 2023 session, the Department adsorbed the influx of tax credits resulting from the passing of the SALT Parity ACT. As a result, from this tax credit alone, the Department has authorized 11,823 SALT Parity Tax Credits, from January 1, 2023, through June 30, 2023. The absorption of this function has resulted in extended processing times and an increase in refund interest paid.

6b. Provide a measure(s) of the program's quality.

Tax credit processing requires detailed knowledge of the requirements of each of the state's 80 active tax credit programs as well as data entry access into our internal individual income tax system and the state's tax credit system (CMS). Employees within the tax credit unit receive in-depth knowledge of these tax credits to ensure that quality redemptions occur. The Department is charged with administration of the ethanol and both biodiesel credits and with the apportionment of the ethanol and biodiesel retailers credits. The tracking of apportioned tax credits adds a level of complexity and technical knowledge. The ability to obtain additional staff that will receive in depth education ensures quality tracking and redemptions will occur.

6c. Provide a measure(s) of the program's impact.

Increasing the number of staff in this area will allow the Department to effectively administrate individual income tax, corporate tax, and property tax as a whole. Without the addition of staff, the Income Tax Bureau will be required to pull staff away from other functions to complete the apportionment process in a timely manner by the end of the fiscal year, which action has the potential to increase processing times and increase the amount of refund interest issued by the Department.

6d. Provide a measure(s) of the program's efficiency.

In FY23, the Department processed 36,616 returns claiming tax credits, including 11,823 SALT Parity Tax Credits. This credit is authorized and redeemed by the Department. As a result, the Department experienced the impact (longer processing times and increase in refund interested issued) of authorizing and redeeming a tax credit with potentially the same volume, as is expected from the upcoming implementation. However, the impact of the new programs will be more significant since the biodiesel retailer and ethanol retailer tax credits include an apportionment requirement.

NEW DECISION ITEM
RANK: 3 OF 10

Department - Revenue	Budget Unit	<u>86115C</u>
Division - Taxation		
DI Name - Staff to Deploy New Tax Credit Legislation DI# 1860002	HB Section	<u>4.01</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Staff to Deploy new Tax Credit - 1860002								
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	169,750	5.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	169,750	5.00	0	0.00
SUPPLIES	0	0.00	0	0.00	1,227	0.00	0	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	11,970	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	0	0.00	58,380	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	71,577	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$241,327	5.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$241,327	5.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86116C</u>
Division - Taxation	
Core - Integrated Tax System	HB Section <u>4.01</u>

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,500,000	0	150,000	7,650,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Veteran Health and Care Fund

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,500,000	0	150,000	7,650,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department collects approximately \$13.9 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system.

The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020.

The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system. The Department requests continued funding of \$7.65 million for the following:

- * Various system enhancements including; Intelligent operational reporting, enhanced machine learning tools, mobile application filing and paying, and enhanced collection tools
- * Software maintenance
- * Ongoing system maintenance and operational support.
- * Enhance collection of the Missouri tax on marijuana sales.

CORE DECISION ITEM

Department of Revenue		Budget Unit	86116C	
Division - Taxation				
Core - Integrated Tax System		HB Section	4.01	
More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither the Department nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY25, we estimate that the operational support costs will total approximately \$2.7 million. The General Assembly appropriated \$150,000 to the Department to make upgrades to Revenue Premier which will enhance collection of the Missouri Marijuana sales.				
	Revenue Premier Expenditures			
	System Enhancements	Software Maintenance	Operational Support	Total
FY25	\$2,700,000	\$1,736,438	\$3,007,515	\$7,443,953
FY26	\$2,500,000	\$1,823,259	\$3,157,890	\$7,481,149
FY27	\$2,500,000	\$1,973,634	\$3,308,265	\$7,781,899
	\$7,700,000	\$5,533,331	\$9,473,670	\$22,707,001
3. PROGRAM LISTING (list programs included in this core funding)				
Integrated Tax				

CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Division - Taxation		
Core - Integrated Tax System	HB Section	4.01

4. FINANCIAL HISTORY

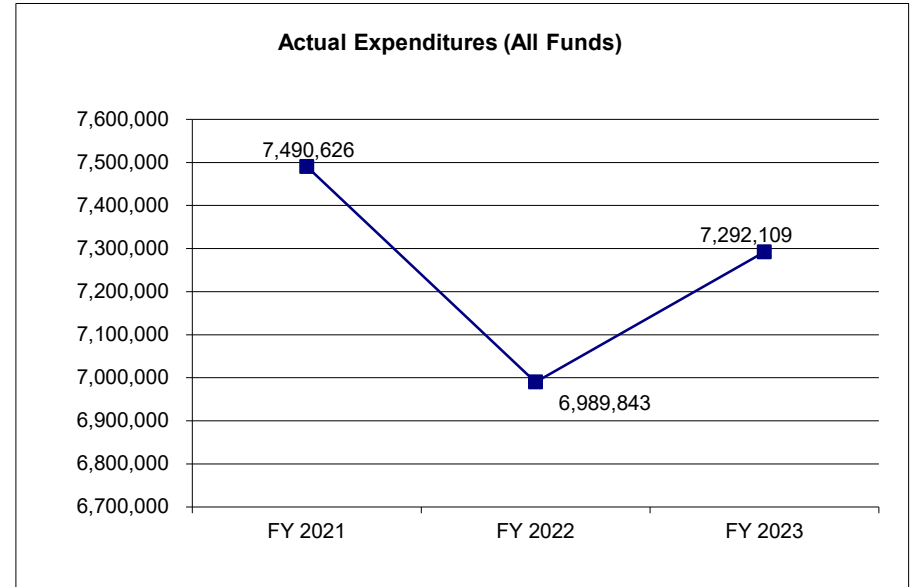
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	7,500,000	7,500,000	7,650,000	7,650,000
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)*	0	0	0	N/A
Budget Authority (All Funds)	7,500,000	7,500,000	7,650,000	7,650,000
Actual Expenditures (All Funds)	7,490,626	6,989,843	7,292,109	N/A
Unexpended (All Funds)	9,374	510,157	357,891	N/A
Unexpended, by Fund:				
General Revenue	9,374	510,157	207,891	N/A
Federal	0	0	0	N/A
Other	0	0	150,000	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

**STATE
INTEGRATED TAX SYSTEM**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	7,500,000	0	150,000	7,650,000	
	Total	0.00	7,500,000	0	150,000	7,650,000	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	7,500,000	0	150,000	7,650,000	
	Total	0.00	7,500,000	0	150,000	7,650,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	7,500,000	0	150,000	7,650,000	
	Total	0.00	7,500,000	0	150,000	7,650,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	7,292,109	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
VET HEALTH AND CARE FUND	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL - EE	7,292,109	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00
TOTAL	7,292,109	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00
GRAND TOTAL	\$7,292,109	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
SUPPLIES	11,000	0.00	0	0.00	1,000	0.00	1,000	0.00
PROFESSIONAL SERVICES	6,774,854	0.00	7,425,000	0.00	7,414,000	0.00	7,414,000	0.00
M&R SERVICES	479,176	0.00	225,000	0.00	225,000	0.00	225,000	0.00
OTHER EQUIPMENT	27,079	0.00	0	0.00	10,000	0.00	10,000	0.00
TOTAL - EE	7,292,109	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00
GRAND TOTAL	\$7,292,109	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00
GENERAL REVENUE	\$7,292,109	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,500,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Integrated Tax System
Program is found in the following core budget(s): Integrated Tax System

HB Section(s): 4.01

1a. What strategic priority does this program address?

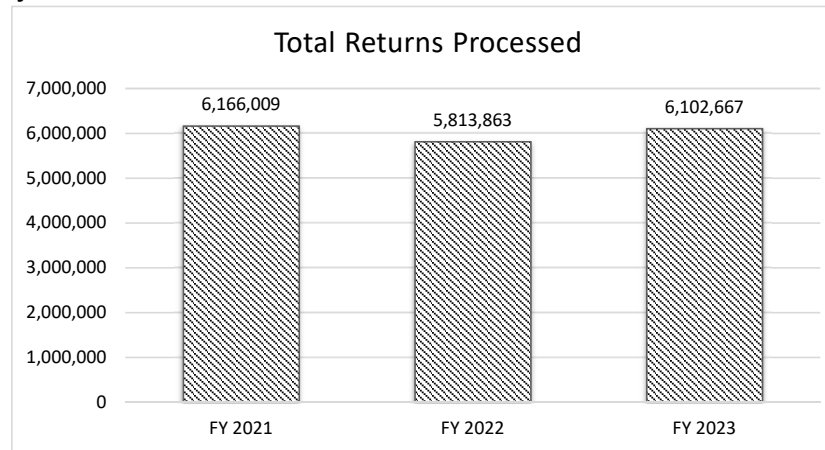
Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

1b. What does this program do?

The **Integrated Tax System** enables the Missouri Department of Revenue to administer the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

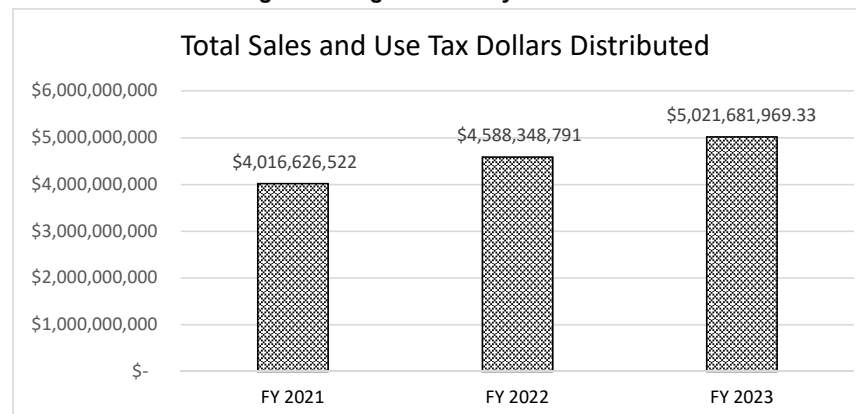
2a. Provide an activity measure(s) for the program.

i. Returns Processed in the Integrated Tax System



Note: FY21 return totals were increased due to the extended individual income tax filing date.

ii. Sales / Use Tax Money Distributed to Local Jurisdictions through the Integrated Tax System



PROGRAM DESCRIPTION

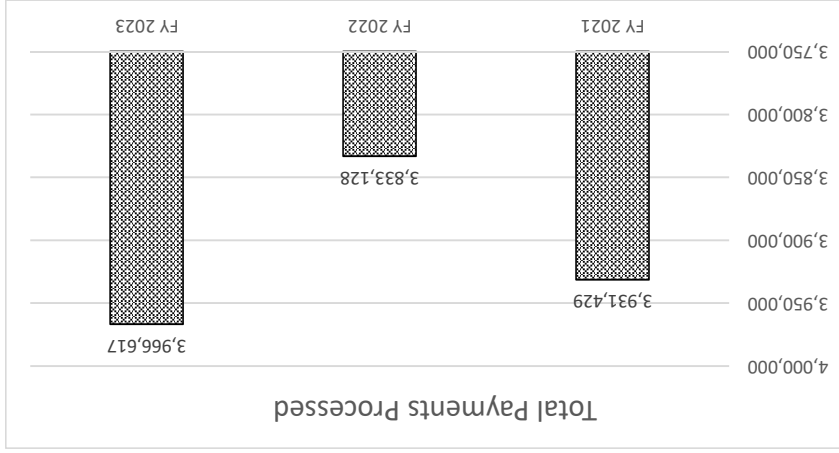
Department of Revenue

Program Name - Integrated Tax System

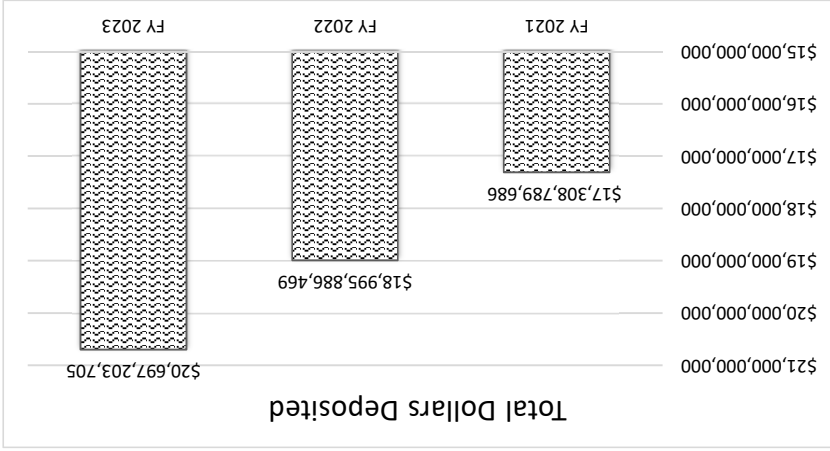
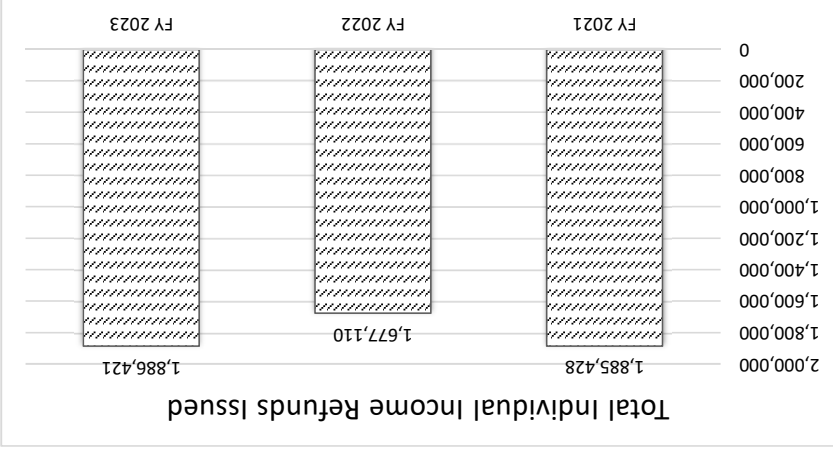
Program is found in the following core budget(s): Integrated Tax System

HB Section(s): 4.01

iii. Payments and Dollars Deposited through the Integrated Tax System



iv. Refunds Issued through the Integrated Tax System



PROGRAM DESCRIPTION

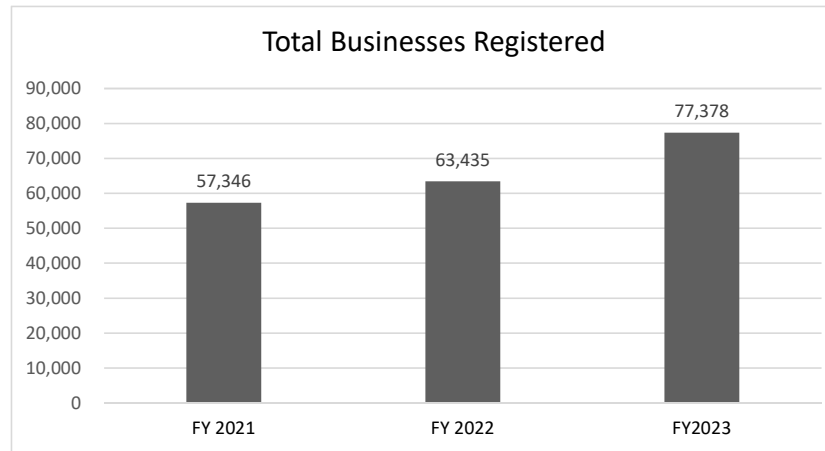
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

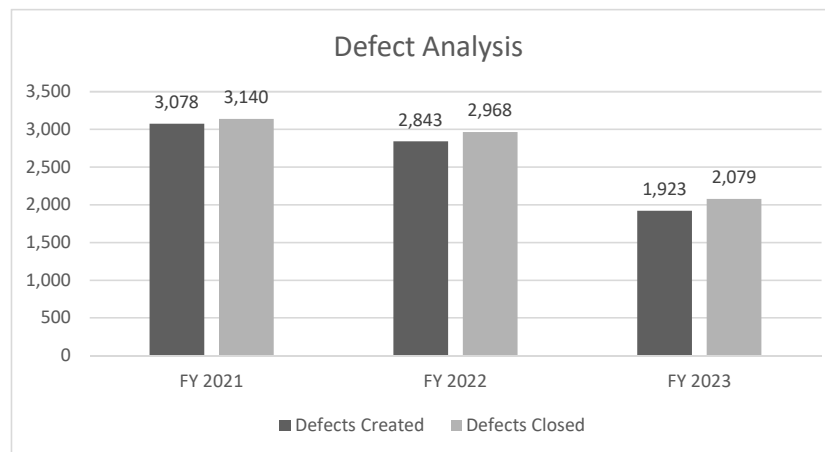
v. Businesses Registered through the Integrated Tax System



2b. Provide a measure(s) of the program's quality.

i. Defect Analysis

The Integrated Tax System is made up of hundreds of thousands of separate business rules. The Department and the vendor have spent more than 8 years creating the various functions, coding them, and ensuring the correct operational output. Throughout the implementation of the integrated system, we have encountered many defects. A defect may be as small as a comma in the incorrect place on a notice or as large as a tax rate that impacts millions of filers. Changes needed to implement new legislation and enhanced functionality are also tracked as defects. The data below reflects the amount of defects created and closed in the applicable years.



PROGRAM DESCRIPTION

Department of Revenue

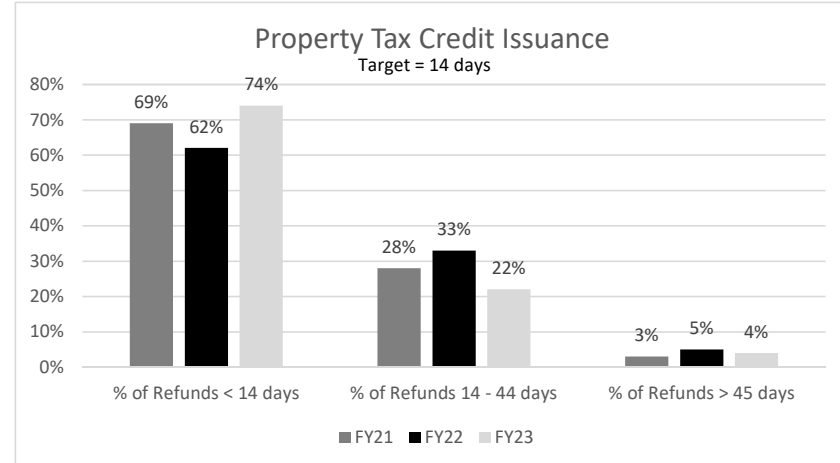
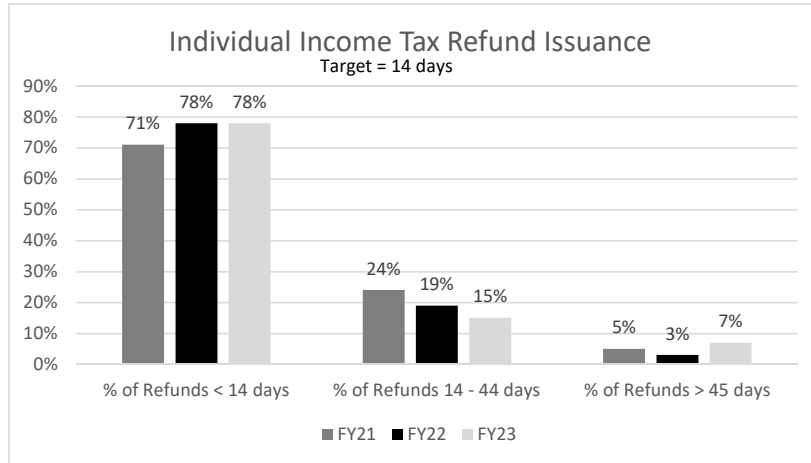
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

ii. Refund Turnaround Time

One of the most important functions the Integrated Tax System plays is the timely issuance of individual income tax refunds and property tax credits. Each year the Department receives approximately 1.6 million refund claims. Approximately 12 percent of the refund claims require a manual review, which can delay the issuance. The information below reflects the volumes and percentages of refunds issued in the applicable timeframes.



PROGRAM DESCRIPTION

Department of Revenue

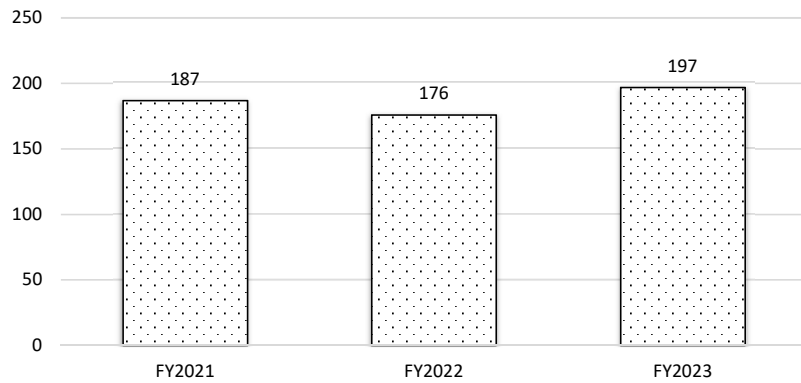
HB Section(s): 4.01

Program Name - Integrated Tax System

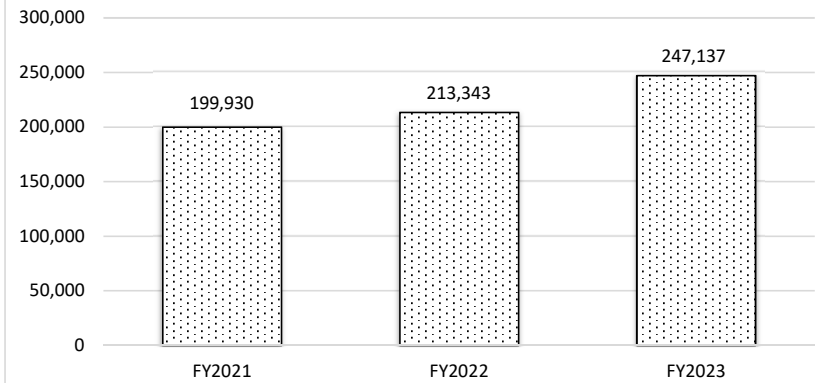
Program is found in the following core budget(s): Integrated Tax System

2c. Provide a measure(s) of the program's impact.

Average Number of Users



Average Number of Daily Transactions



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

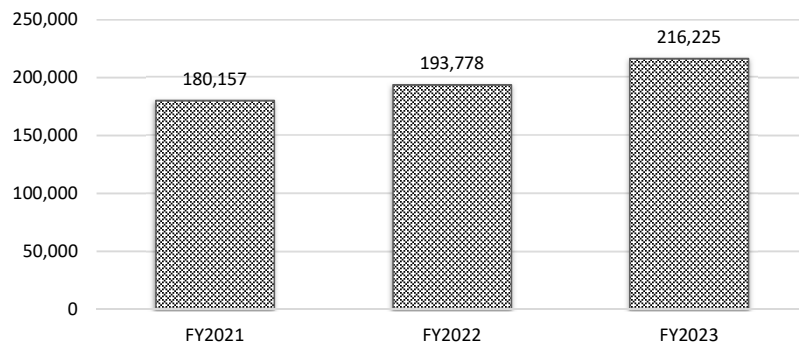
Program is found in the following core budget(s): Integrated Tax System

2d. Provide a measure(s) of the program's efficiency.

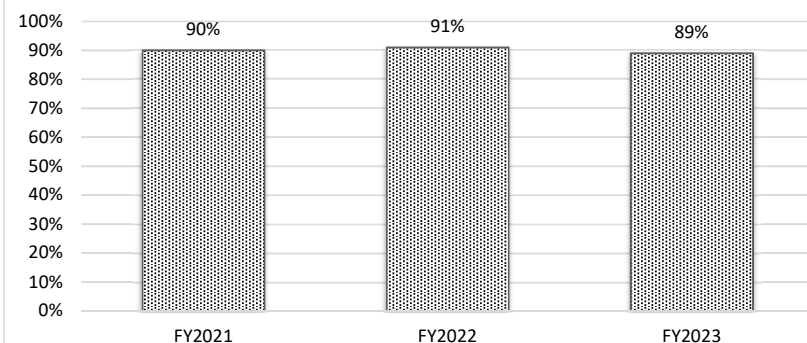
There are a number of components of the Integrated Tax System that make it more efficient than our previous legacy systems. Items include:

- 1) **Reduced time to educate new employees** -- nearly 50% decrease, in certain situations.
- 2) **Ability to cross educate staff in multiple areas of the system** -- the Department's cross training efforts have continued to increase each year since the inception of the integrated system.
- 3) **Ability to target work based on skill level of the team member** -- in FY21, the Department began to use temporary staff to review sales tax exceptions. This was the first time this activity was not limited to full-time staff.
- 4) **Electronic images of tax returns, payments, and correspondence available in host system** -- this will ultimately reduce the total paper stored by the Department and reduce handoffs between work areas.
- 5) **Tax staff can easily extract data from the system** -- this lessens our dependence on IT staff and provides us a greater ability to improve processes.

Average Number of Daily Transactions Completed in Less than 3 Seconds



Percent of Transactions Completed in Less Than 3 Seconds



PROGRAM DESCRIPTION

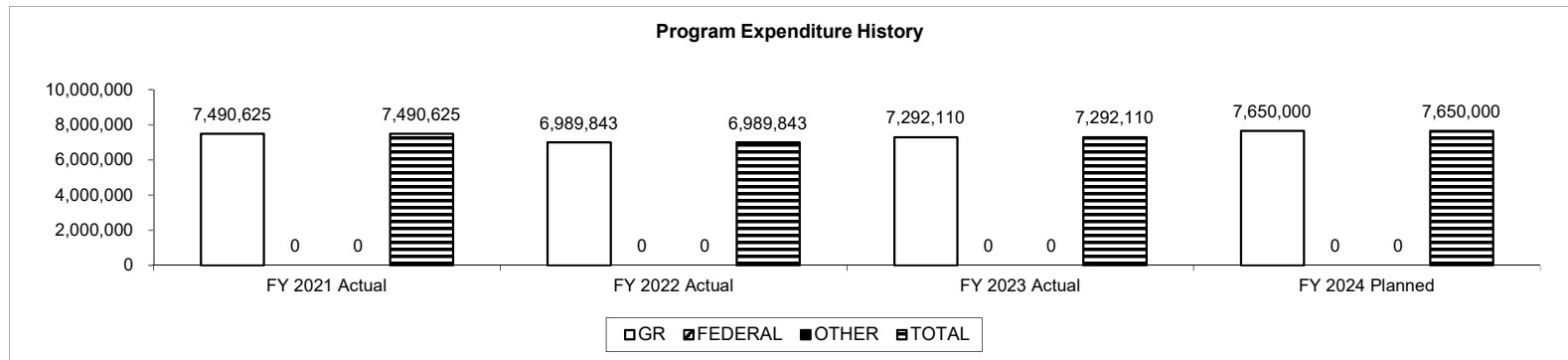
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

N/A

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

CORE DECISION ITEM

Department of Revenue					Budget Unit 86120C				
Division - Motor Vehicle and Driver Licensing									
Core					HB Section 4.015				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	504,381	3,429	275,228	783,038	PS	504,381	3,429	275,228	783,038
EE	380,232	160,776	255,793	796,801	EE	380,232	160,776	255,793	796,801
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	884,613	164,205	531,021	1,579,839	Total	884,613	164,205	531,021	1,579,839
FTE	22.05	0.00	10.00	32.05	FTE	22.05	0.00	10.00	32.05
Est. Fringe	527,669	1,251	256,263	785,184	Est. Fringe	527,669	1,251	256,263	785,184
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Motor Vehicle Commission (0588); DOR Specialty Plate (0775)				Other Funds:				
2. CORE DESCRIPTION									
<p>The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:</p> <ul style="list-style-type: none">- Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals;- Issuing nondriver licenses (identification cards);- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;- Issuing disabled placards and temporary registration permits;- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;- Issuing business licenses to title services, lease rental companies, and salvage dealers;- Managing public motor vehicle and driver licensing call centers; and- Overseeing the operations of approximately 174 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses. <p>The Federal amount and FTE listed in the core is currently uncommitted appropriation authority.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p>									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86120C</u>
Division - Motor Vehicle and Driver Licensing	
Core	HB Section <u>4.015</u>

3. PROGRAM LISTING (list programs included in this core funding)

Driver License Bureau
Motor Vehicle Bureau
License Office Bureau

4. FINANCIAL HISTORY

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Current Yr.
Appropriation (All Funds)	1,422,212	1,578,466	1,517,167	1,579,839
Less Reverted (All Funds)	(23,509)	(28,130)	(25,327)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,398,703	1,550,336	1,491,840	1,579,839
Actual Expenditures (All Funds)	1,026,717	1,027,687	921,169	N/A
Unexpended (All Funds)	371,986	522,649	570,671	N/A
Unexpended, by Fund:				
General Revenue	22,245	256,695	146,839	N/A
Federal	163,637	163,666	163,931	N/A
Other	186,104	102,288	259,901	N/A
	(1)			

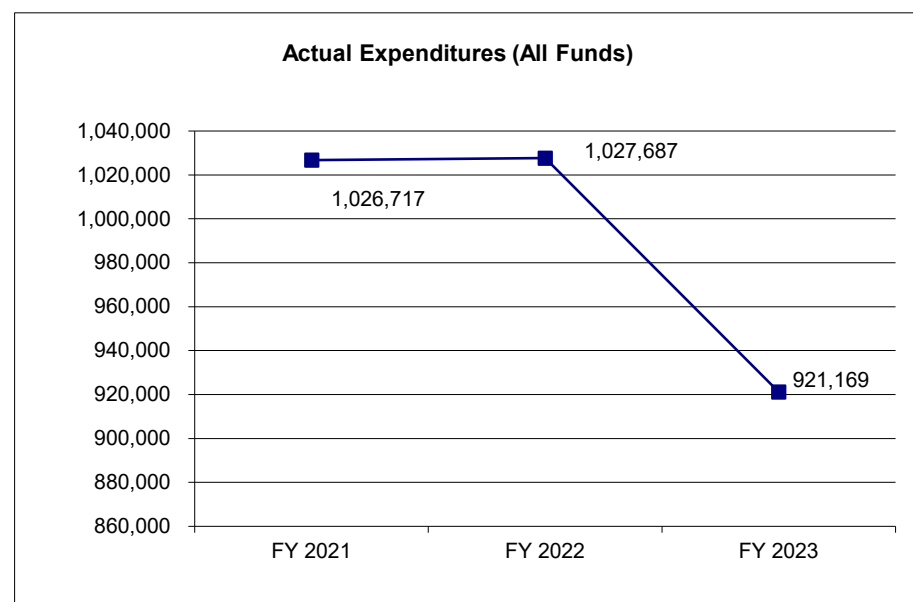
*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional costs are included in the Highway Collections budget unit.



CORE RECONCILIATION DETAIL

**STATE
MOTOR VEH & DRIVER LICENSING**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	32.05	504,381	3,429	275,228	783,038	
	EE	0.00	380,232	160,776	255,793	796,801	
	Total	32.05	884,613	164,205	531,021	1,579,839	
DEPARTMENT CORE REQUEST							
	PS	32.05	504,381	3,429	275,228	783,038	
	EE	0.00	380,232	160,776	255,793	796,801	
	Total	32.05	884,613	164,205	531,021	1,579,839	
GOVERNOR'S RECOMMENDED CORE							
	PS	32.05	504,381	3,429	275,228	783,038	
	EE	0.00	380,232	160,776	255,793	796,801	
	Total	32.05	884,613	164,205	531,021	1,579,839	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	350,293	7.93	504,381	22.05	504,381	22.05	504,381	22.05
DEPT OF REVENUE	0	0.00	3,429	0.00	3,429	0.00	3,429	0.00
MOTOR VEHICLE COMMISSION	179,129	5.41	266,679	10.00	266,679	10.00	266,679	10.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	8,549	0.00	8,549	0.00	8,549	0.00
TOTAL - PS	529,422	13.34	783,038	32.05	783,038	32.05	783,038	32.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	321,785	0.00	380,232	0.00	380,232	0.00	380,232	0.00
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00
MOTOR VEHICLE COMMISSION	69,962	0.00	245,840	0.00	245,840	0.00	245,840	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	9,953	0.00
TOTAL - EE	391,747	0.00	796,801	0.00	796,801	0.00	796,801	0.00
TOTAL	921,169	13.34	1,579,839	32.05	1,579,839	32.05	1,579,839	32.05
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	16,140	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	110	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	8,534	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	274	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	25,058	0.00
TOTAL	0	0.00	0	0.00	0	0.00	25,058	0.00
Ignition Interlock Device Prog - 1860009								
PERSONAL SERVICES								
DEPT OF REVENUE	0	0.00	0	0.00	78,000	2.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	78,000	2.00	0	0.00
EXPENSE & EQUIPMENT								
DEPT OF REVENUE	0	0.00	0	0.00	15,000	0.00	93,000	0.00
TOTAL - EE	0	0.00	0	0.00	15,000	0.00	93,000	0.00
TOTAL	0	0.00	0	0.00	93,000	2.00	93,000	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Uninsured Motorist - 1860011								
PERSONAL SERVICES								
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	104,895	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	104,895	0.00	0	0.00
EXPENSE & EQUIPMENT								
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	195,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	195,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	299,895	0.00	0	0.00
GRAND TOTAL	\$921,169	13.34	\$1,579,839	32.05	\$1,972,734	34.05	\$1,697,897	32.05

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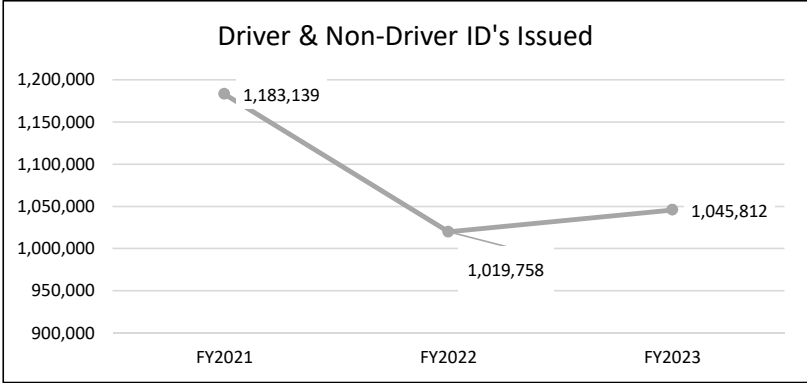
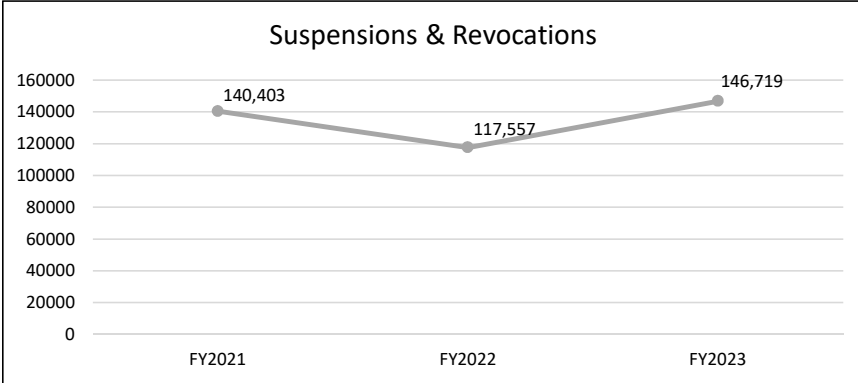
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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,650	0.00	2,650	0.00	2,650	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	779	0.00	779	0.00	779	0.00
ASSOCIATE CUSTOMER SERVICE REP	291,591	8.98	249,177	12.68	249,177	12.68	249,177	12.68
CUSTOMER SERVICE REP	96,657	2.80	306,414	14.37	306,414	14.37	306,414	14.37
CUSTOMER SERVICE MANAGER	10	0.00	45,331	1.00	45,331	1.00	45,331	1.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	7,491	0.00	7,491	0.00	7,491	0.00
SENIOR APPLICATIONS DEVELOPER	72	0.00	124,512	3.00	41,504	1.00	41,504	1.00
APPLICATIONS DEVELOPMENT MGR	66,236	0.78	46,684	1.00	46,684	1.00	46,684	1.00
DATA ANALYST	45	0.00	0	0.00	0	0.00	0	0.00
DIR STRATEGY & PLANNING LVL 3	40,722	0.40	0	0.00	41,504	1.00	41,504	1.00
PROJECT MANAGER DIRECTOR	34,089	0.38	0	0.00	41,504	1.00	41,504	1.00
TOTAL - PS	529,422	13.34	783,038	32.05	783,038	32.05	783,038	32.05
TRAVEL, IN-STATE	0	0.00	735	0.00	735	0.00	735	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	4	0.00
SUPPLIES	190,255	0.00	241,319	0.00	241,319	0.00	241,319	0.00
PROFESSIONAL DEVELOPMENT	361	0.00	1,913	0.00	1,913	0.00	1,913	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	15,191	0.00
PROFESSIONAL SERVICES	180,131	0.00	502,689	0.00	502,689	0.00	502,689	0.00
M&R SERVICES	0	0.00	27,877	0.00	27,877	0.00	27,877	0.00
MOTORIZED EQUIPMENT	21,000	0.00	4	0.00	4	0.00	4	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	1,009	0.00
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	3,026	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	671	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	5	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	6	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	2,349	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	3	0.00
TOTAL - EE	391,747	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GRAND TOTAL	\$921,169	13.34	\$1,579,839	32.05	\$1,579,839	32.05	\$1,579,839	32.05
GENERAL REVENUE	\$672,078	7.93	\$884,613	22.05	\$884,613	22.05	\$884,613	22.05
FEDERAL FUNDS	\$0	0.00	\$164,205	0.00	\$164,205	0.00	\$164,205	0.00
OTHER FUNDS	\$249,091	5.41	\$531,021	10.00	\$531,021	10.00	\$531,021	10.00

PROGRAM DESCRIPTION																	
Department of Revenue	HB Section(s): 4.005 and 4.015																
Program Name - Driver License Bureau																	
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division																	
<p>1a. What strategic priority does this program address?</p> <p>Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement;Partnerships; IT Roadmap</p> <p>1b. What does this program do?</p> <p>The Driver License Bureau issues driver licenses, permits, and non-driver identification cards to serve the citizens who operate a motor vehicle in addition to those citizens who need proof of identification. In addition to issuance, the Bureau may suspend, revoke, and deny driving privileges.</p> <p>2a. Provide an activity measure(s) for the program.</p> <div> <div> <p>Driver & Non-Driver ID's Issued</p>  <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Driver & Non-Driver ID's Issued</th> </tr> </thead> <tbody> <tr> <td>FY2021</td> <td>1,183,139</td> </tr> <tr> <td>FY2022</td> <td>1,019,758</td> </tr> <tr> <td>FY2023</td> <td>1,045,812</td> </tr> </tbody> </table> </div> <div> <p>Suspensions & Revocations</p>  <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Suspensions & Revocations</th> </tr> </thead> <tbody> <tr> <td>FY2021</td> <td>140,403</td> </tr> <tr> <td>FY2022</td> <td>117,557</td> </tr> <tr> <td>FY2023</td> <td>146,719</td> </tr> </tbody> </table> </div> </div>		Fiscal Year	Driver & Non-Driver ID's Issued	FY2021	1,183,139	FY2022	1,019,758	FY2023	1,045,812	Fiscal Year	Suspensions & Revocations	FY2021	140,403	FY2022	117,557	FY2023	146,719
Fiscal Year	Driver & Non-Driver ID's Issued																
FY2021	1,183,139																
FY2022	1,019,758																
FY2023	1,045,812																
Fiscal Year	Suspensions & Revocations																
FY2021	140,403																
FY2022	117,557																
FY2023	146,719																

PROGRAM DESCRIPTION

Department of Revenue

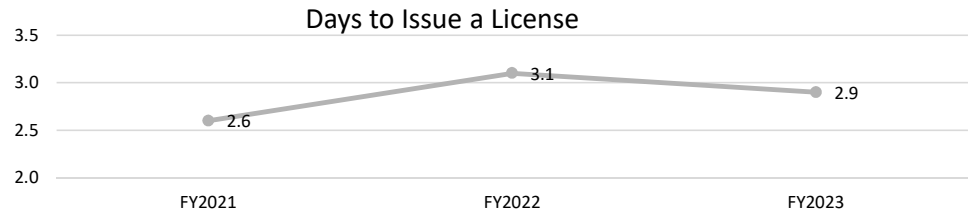
HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

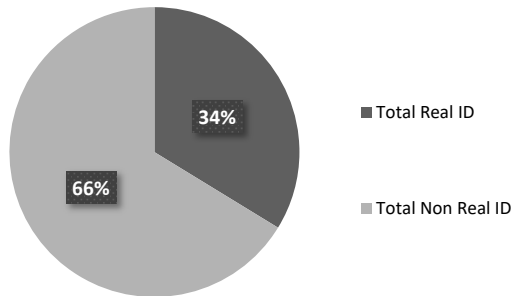
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2b. Provide a measure(s) of the program's quality.

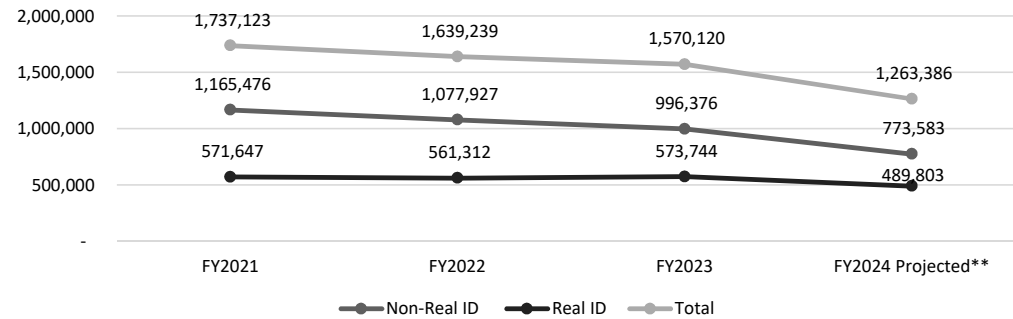
The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, DOR collects liquidated damages. In FY23, DOR issued 1,045,812 driver and non-driver ID's.



Real vs. NonReal ID's*



Real ID's & Non-Real ID's Issued by Fiscal Year



*This pie chart shows the percentage of Missourians with Real ID vs Non Real IDs. The Real ID becomes effective May 7, 2025.

**The FY24 Projected amounts are based upon the documents due for renewal in FY24, and past new DL and NDLE transactions. DOR estimates 39% of individuals will have opted-in for Real ID, excludes permits.

PROGRAM DESCRIPTION

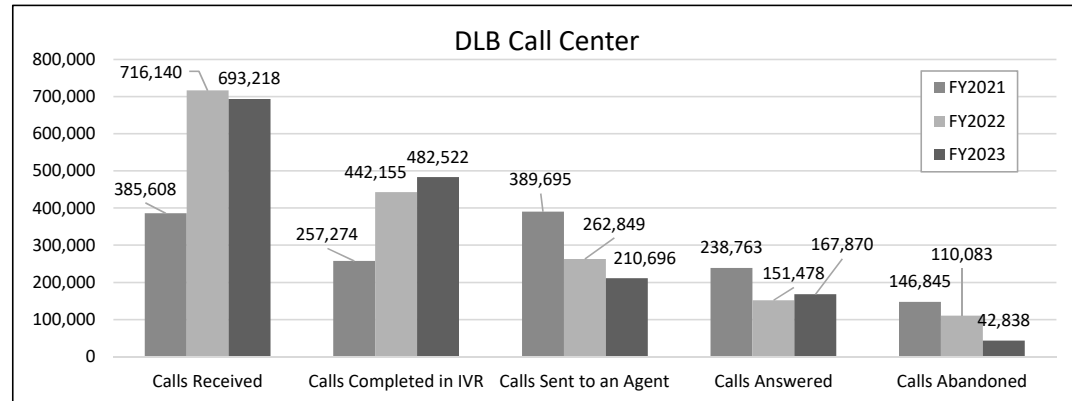
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

In FY2021, DOR implemented a new phone system with an enhanced Interactive Voice Response (IVR) which has decreased the number of calls routed to an agent. The new system allows more calls to be handled through our IVR, improving customer service and reducing the number of calls to team members. In FY23, approximately 70% of calls received by the Driver License Bureau were completed within the new IVR. Another feature of the phone system is a virtual hold. Callers with a wait time over 10 minutes have the option to receive a callback in lieu of waiting on the line. The system holds their place in line and initiates the call back to the customer when it is their turn. During FY23, our turnover rate increased, which caused an increased wait time on the phone. To help alleviate the longer wait times, we began promoting the option to chat with an agent on 12/21/22. In the last half of FY23, the Driver License Bureau answered 6,854 chats with an average wait time of 52 seconds.



PROGRAM DESCRIPTION

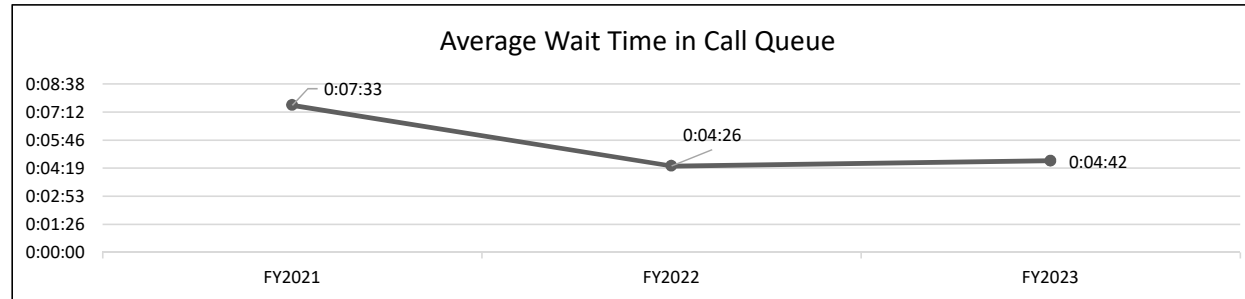
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2b. Provide a measure(s) of the program's quality. (cont'd)



Accident Suspension Measures

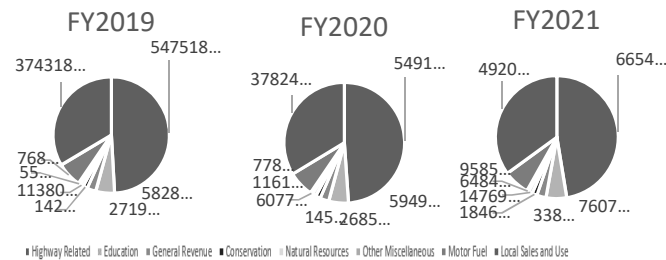
In FY2023, the average turnaround time for an accident case to be processed is 60-65 days before the suspension would go effective. Within the 60-65 days, several different processes occur. The Department is statutorily required to enter the accident report within 10 days of being received; we average 7-8 days. There are three types of accident suspensions: Failure to File Accident Report, which suspends the license if we have not received a response within 15 days from request; Mandatory Insurance Suspension, which suspends the license 30 days from the date the notice was mailed; and Mandatory Insurance/Security Suspension, which suspends the license 30 days from the date the notice was mailed.

Within the Accidents and Reinstatement section of DLB, Failure to Pay Judgments are keyed within 3-5 days and action is active 5 days after being keyed. Out of state judgments and accidents are keyed within 5 days and action is active 3 days after being keyed. Failure to maintain financial responsibility suspensions are keyed daily, a notice is generated the following day, and the suspension becomes effective 15 days from the notice.

The Department is statutorily required to add a conviction to a driving records within 7 days from the date of conviction, 10 days for CDL. We average a 2-3 day turnaround time for adding convictions to driver records. Administrative Alcohol suspensions and revocations, Chemical Refusal revocations, Abuse and Lose suspensions, Minor in Possession and Zero Tolerance suspensions are all keyed within 7-10 days of being received. Child Support Suspensions are keyed daily.

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city, and county programs.



PROGRAM DESCRIPTION

Department of Revenue

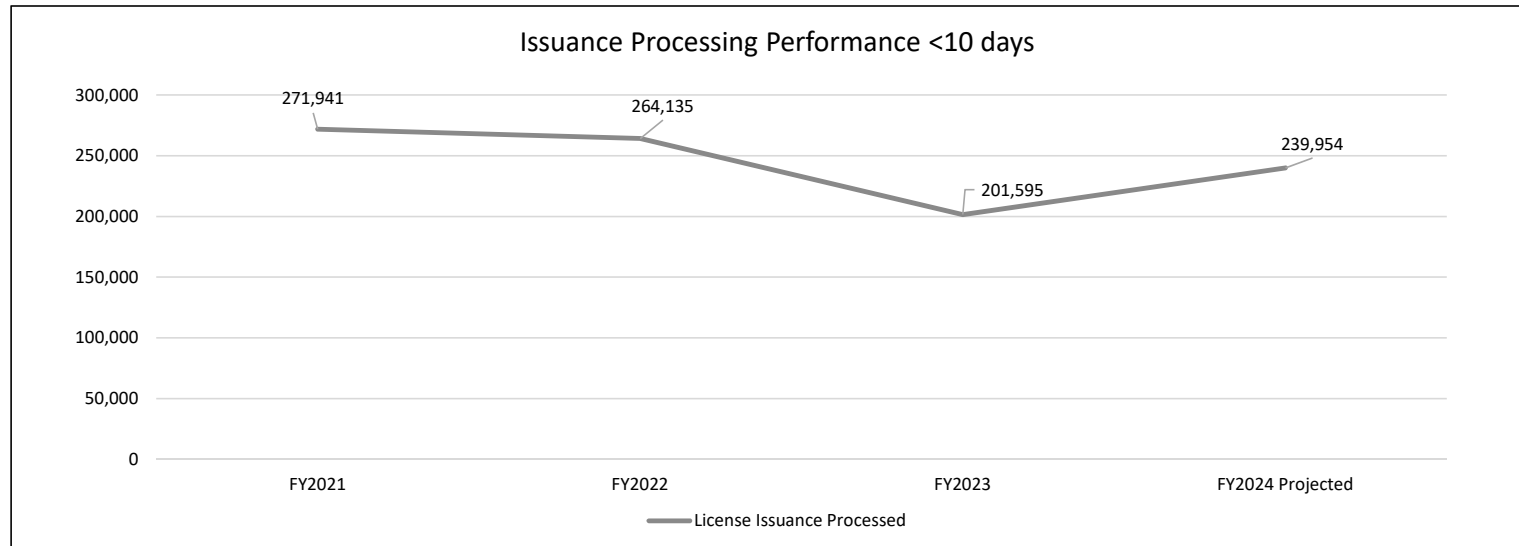
HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2d. Provide a measure(s) of the program's efficiency.

The Driver License Bureau has staff who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents. DLB is efficiently using the team members to process the work received within the required timeframes.



PROGRAM DESCRIPTION

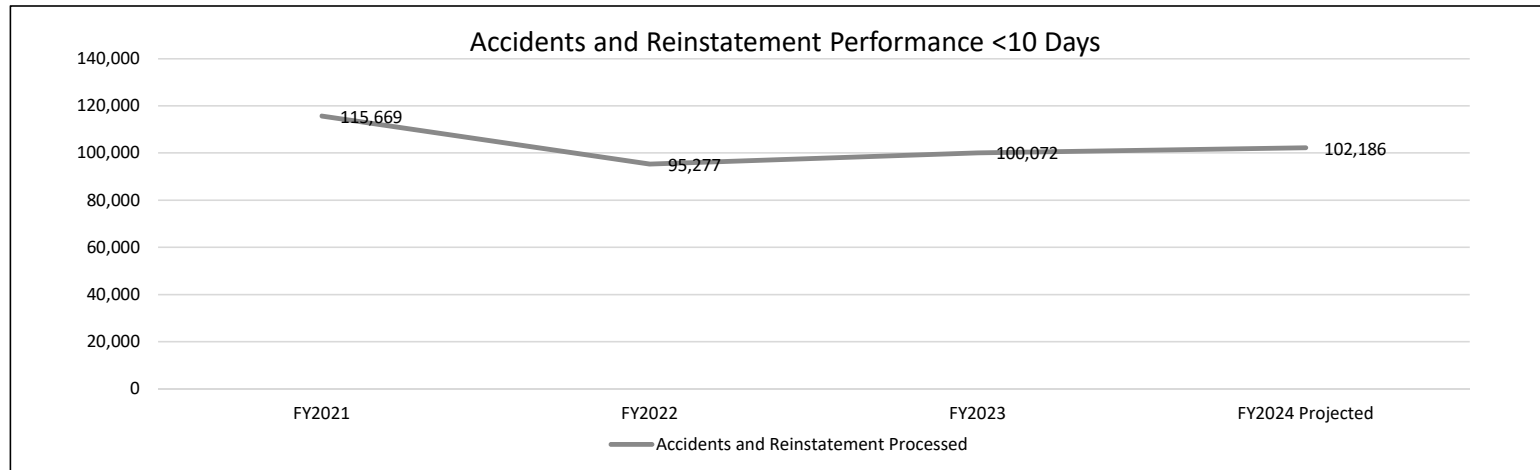
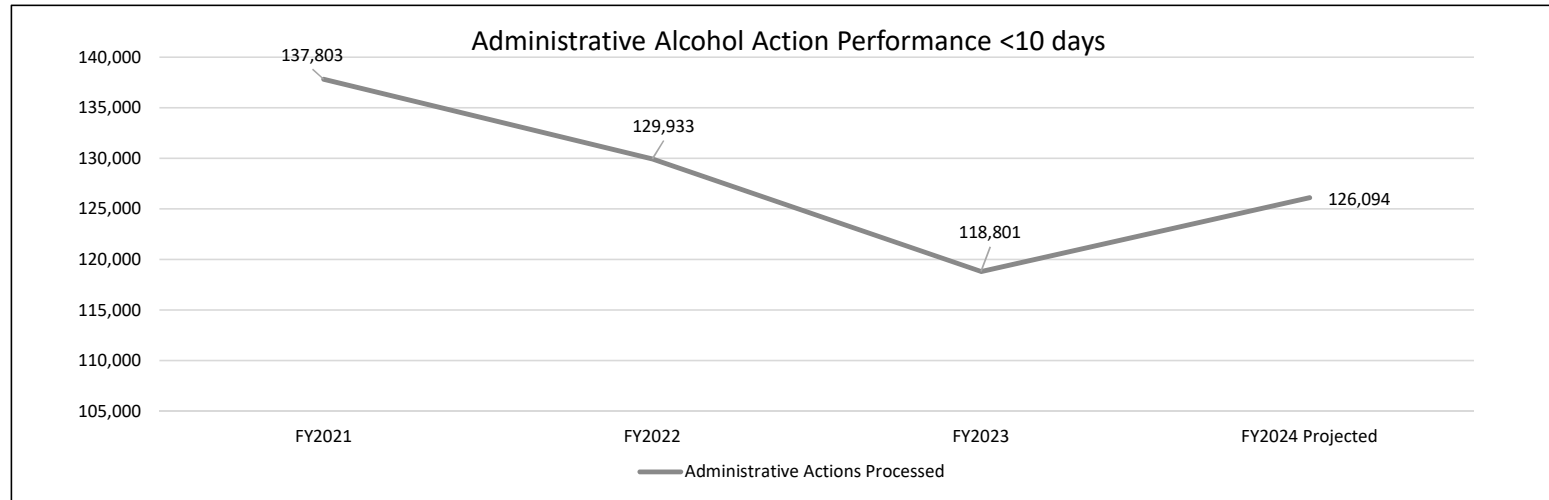
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2d. Provide a measure(s) of the program's efficiency (cont'd)



PROGRAM DESCRIPTION																										
Department of Revenue	HB Section(s): 4.005 and 4.015																									
Program Name - Driver License Bureau																										
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division																										
<p>3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)</p> <div style="text-align: center; margin-bottom: 10px;"> Program Expenditure History </div> <table border="1" style="margin: auto; border-collapse: collapse; text-align: center;"> <caption>Program Expenditure History Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>GR</th> <th>FEDERAL</th> <th>OTHER</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>FY 2021 Actual</td> <td>1,630,494</td> <td>0</td> <td>1,778,139</td> <td>3,408,633</td> </tr> <tr> <td>FY 2022 Actual</td> <td>1,559,351</td> <td>0</td> <td>1,750,680</td> <td>3,310,031</td> </tr> <tr> <td>FY 2023 Actual</td> <td>1,747,308</td> <td>0</td> <td>1,463,876</td> <td>3,211,184</td> </tr> <tr> <td>FY 2024 Planned</td> <td>1,599,428</td> <td>0</td> <td>1,611,422</td> <td>3,210,850</td> </tr> </tbody> </table>		Fiscal Year	GR	FEDERAL	OTHER	TOTAL	FY 2021 Actual	1,630,494	0	1,778,139	3,408,633	FY 2022 Actual	1,559,351	0	1,750,680	3,310,031	FY 2023 Actual	1,747,308	0	1,463,876	3,211,184	FY 2024 Planned	1,599,428	0	1,611,422	3,210,850
Fiscal Year	GR	FEDERAL	OTHER	TOTAL																						
FY 2021 Actual	1,630,494	0	1,778,139	3,408,633																						
FY 2022 Actual	1,559,351	0	1,750,680	3,310,031																						
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FY 2024 Planned	1,599,428	0	1,611,422	3,210,850																						

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

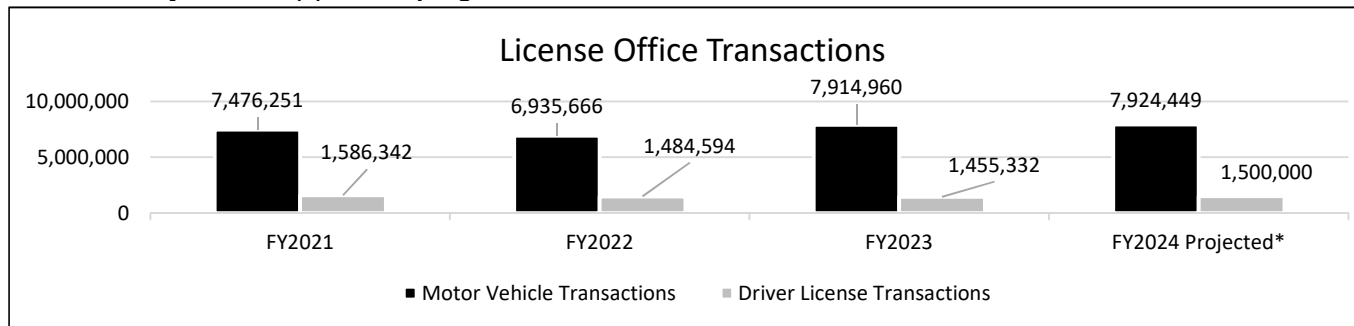
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The License Offices Bureau oversees Contracted License Offices throughout the state to help Missourians that need to complete motor vehicle or driver licensing transactions by ensuring the offices are complying with contract requirements and fulfilling the needs of the citizens efficiently.

2a. Provide an activity measure(s) for the program.



*The FY2024 transactions are projected to increase as a result of transactions processed by the Mail-In Processing Licensing Office, and Online Motor Vehicle Renewals and Phone-In Renewals processed by License Offices.

PROGRAM DESCRIPTION

Department of Revenue

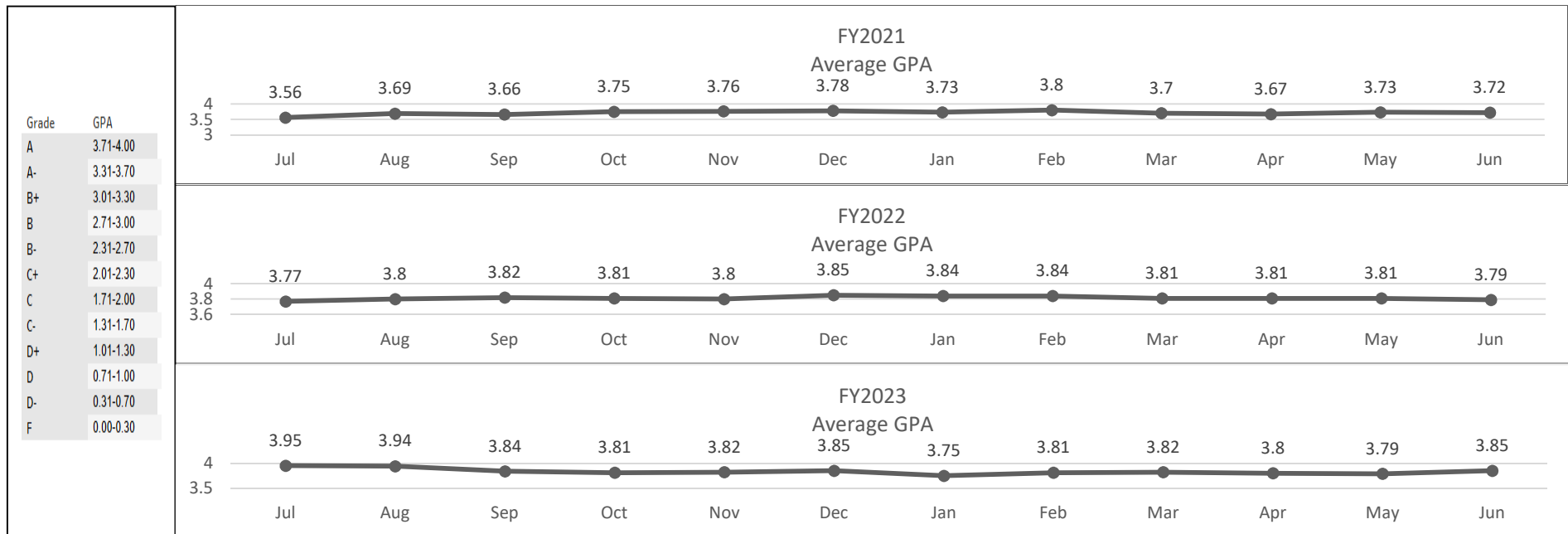
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2b. Provide a measure(s) of the program's quality.

Anyone who visits a license office throughout the state has the opportunity to fill out a customer satisfaction survey. The responses are gathered and the results are rolled up into a grade point average. The data can be used to analyze staff performance and focus on staff development needs, which in turn helps us understand the overall performance of the license offices across the state. We have made significant efforts to increase the Citizen Report Card Results through increased training and improved communication efforts.



PROGRAM DESCRIPTION

Department of Revenue

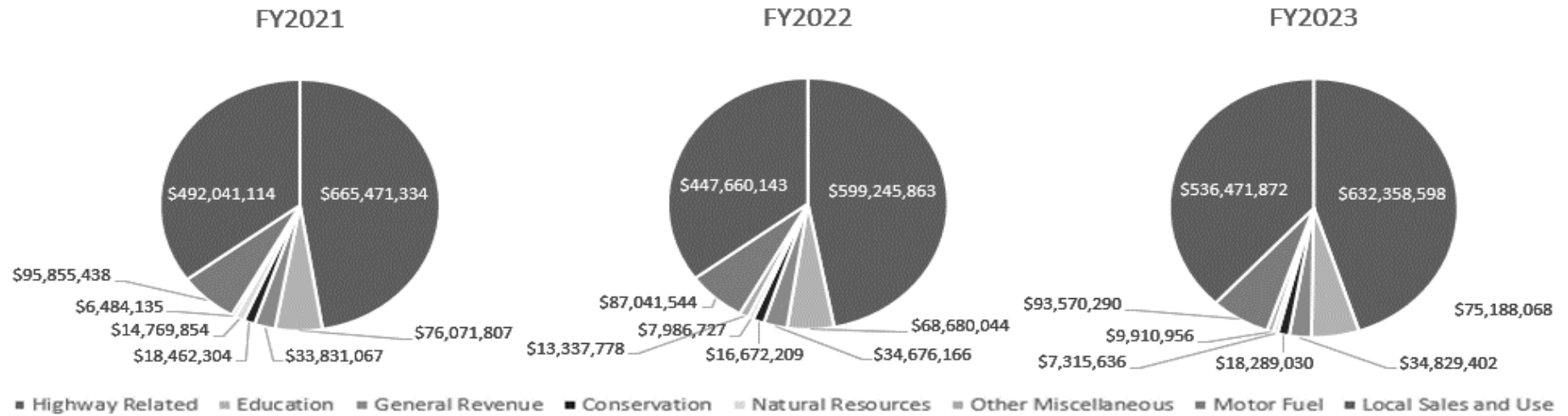
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city, and county programs.



PROGRAM DESCRIPTION

Department of Revenue

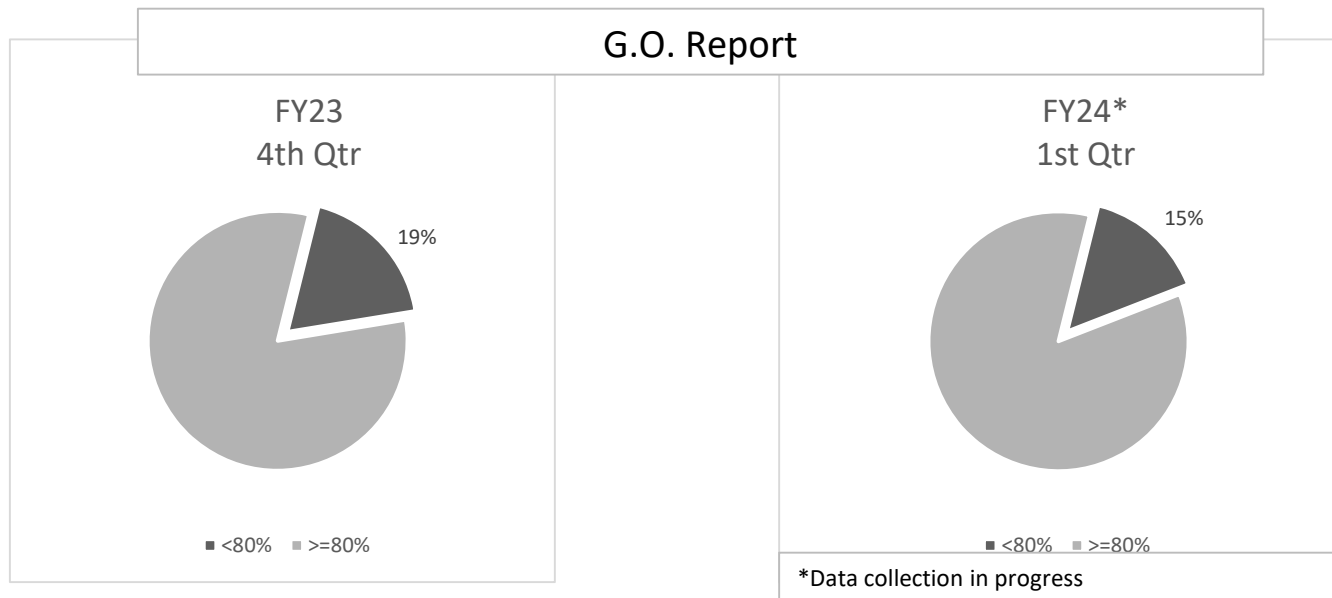
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2d. Provide a measure(s) of the program's efficiency.

The development of the Performance Based Management Strategy - General Operations Report (G.O. Report) follows the License Offices Bureau's vision to help license offices succeed. The strategy supports the 174 contracted license offices and the contractors operating license offices by providing clear guidance and uniform evaluation of the contractual requirements. The G.O. Report data is used to determine training needs for license office staff and contractors and will improve their understanding of contractual requirements to avoid deficiencies that may negatively impact Missouri citizens seeking motor vehicle and driver license services. Offices scoring 80% or more are performing successfully.



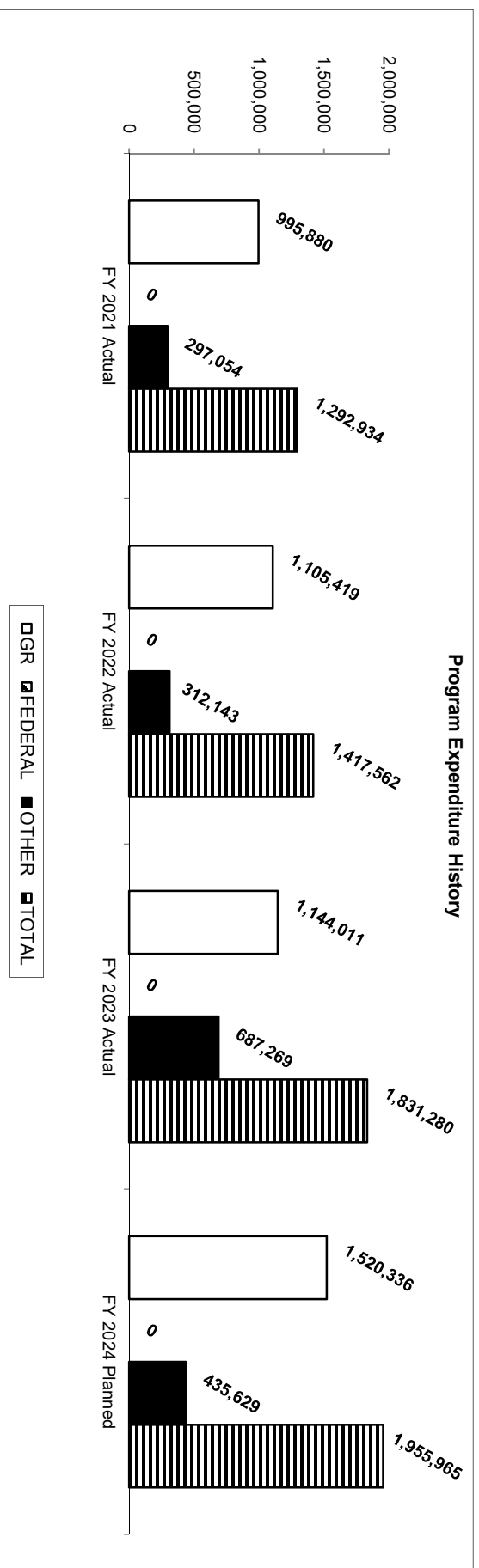
PROGRAM DESCRIPTION

Department of Revenue

Program Name - License Offices Bureau

HB Section(s): 4.005 and 4.015

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund
3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

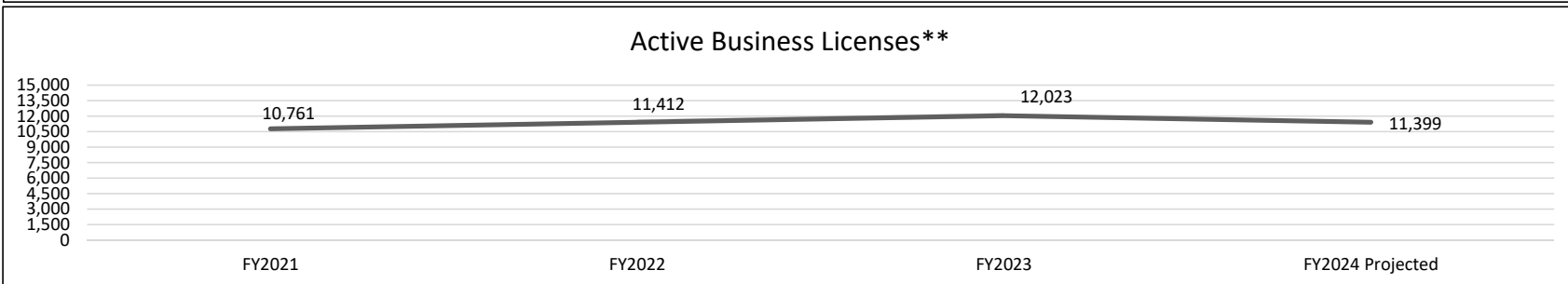
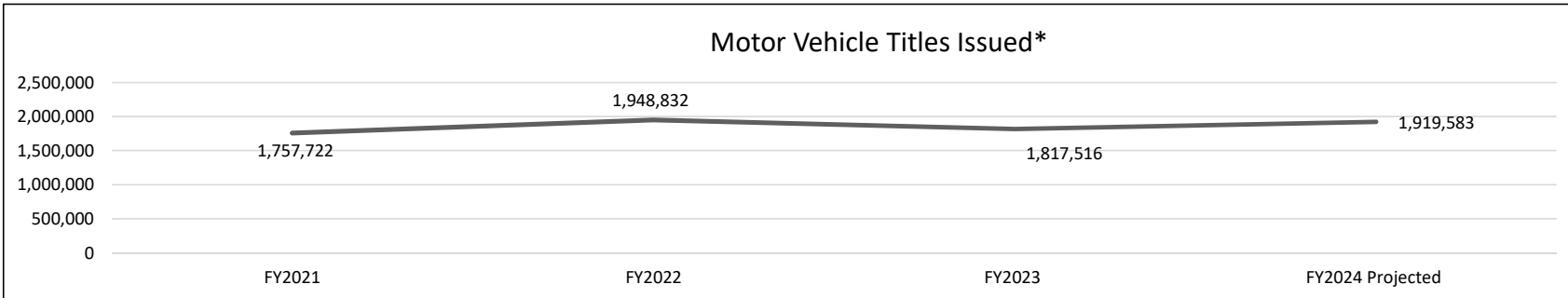
1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The Motor Vehicle Bureau (MVB) issues ownership documents, registers vehicle and trailer plates and regulates business to help citizens who sell, purchase, or salvage a vehicle, marine craft, or trailer by ensuring vehicles are properly registered and dealerships follow state rules and regulations.

2a. Provide an activity measure(s) for the program.



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, trailer dealers, public auction, salvage dealers, title service, and lease rental.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

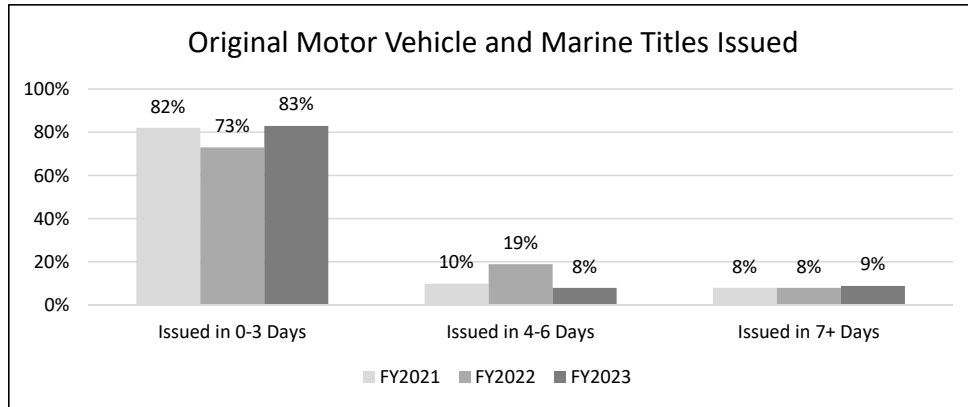
Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

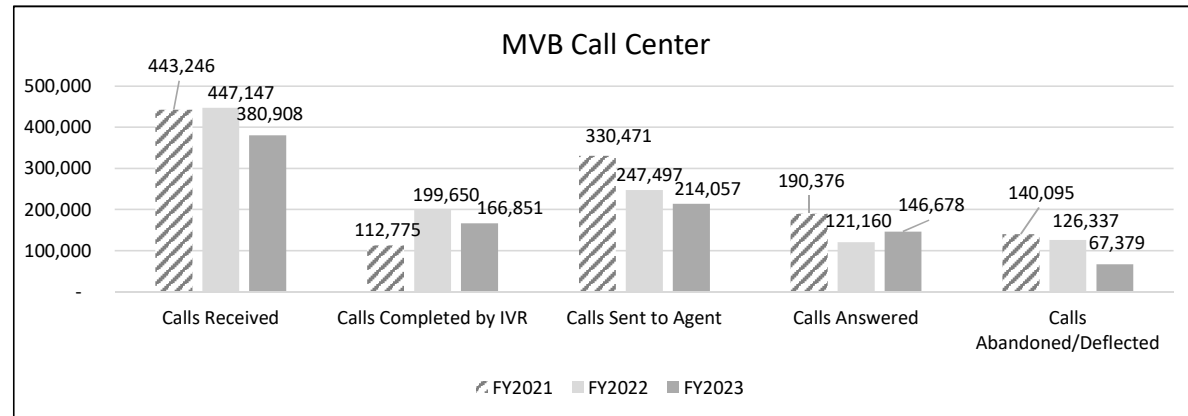
2b. Provide a measure(s) of the program's quality.

The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

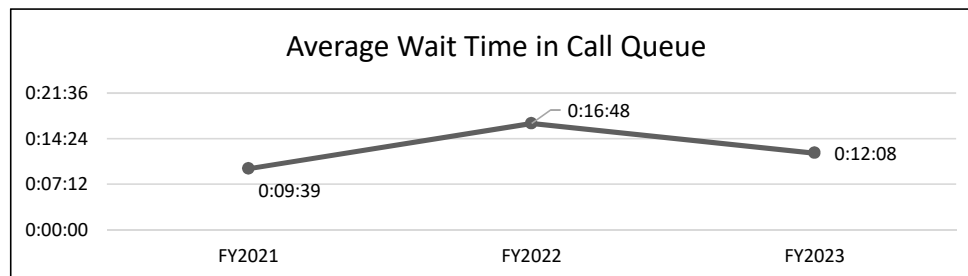
In FY23, the MVB issued 1,817,516 original motor vehicle and marine titles and 83% of those (1,508,538) were issued in 0-3 days.



In FY21, MVB implemented an enhanced Interactive Voice Recognition (IVR) self service phone system which decreased the number of calls handled by a Call Center team member. In FY2023, approximately 44% of calls (166,851 of 380,908 total calls) received by the MVB were completed through the IVR system. With implementing the IVR System, the Department has reduced the abandoned rate by more than 50%.



The average wait time in call queue decreased from FY22 to FY23 as a result of increasing employee retention, implementing a robust training program for staff, and significantly reducing title and registration backlogs.



PROGRAM DESCRIPTION

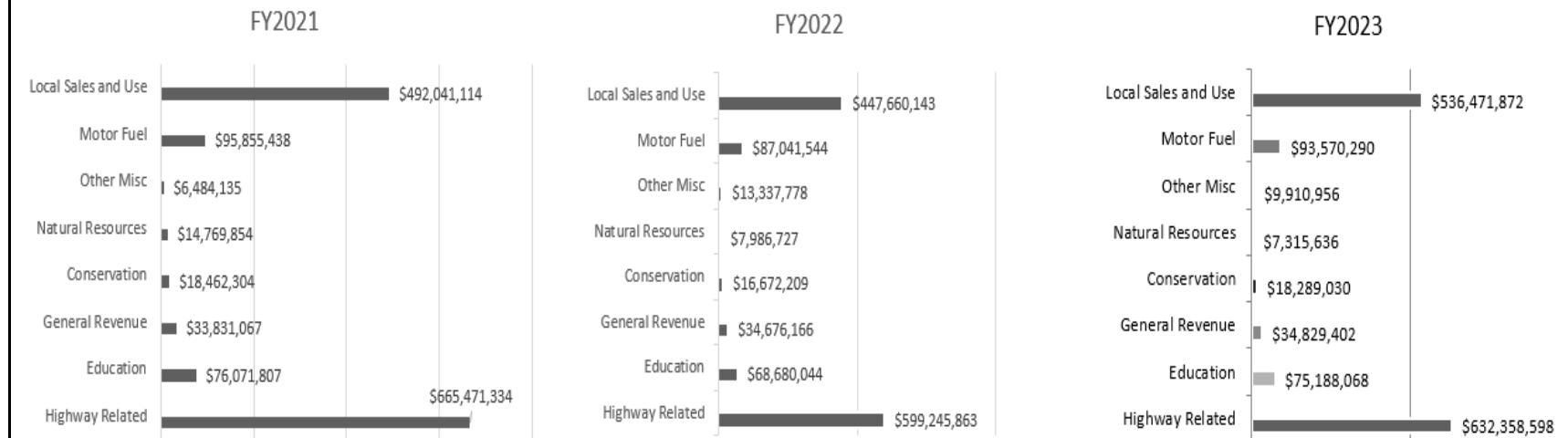
Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

Department of Revenue

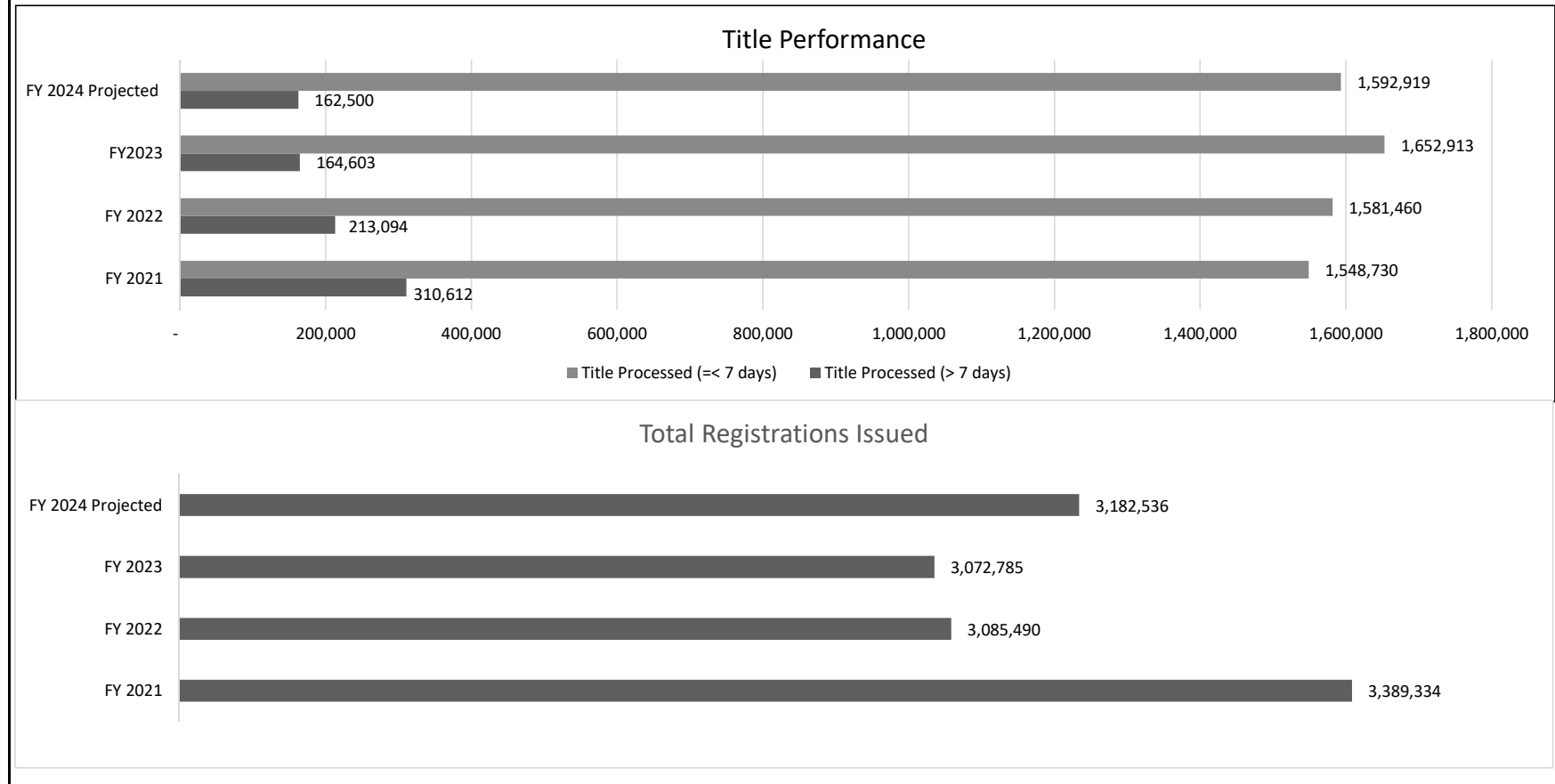
HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2d. Provide a measure(s) of the program's efficiency.

The MVB tracks all Missouri title and registration transactions that were processed in the bureau and throughout all contract offices. In FY2023, 88% of the 1,817,516 motor vehicle and marine titles issued were processed within seven business days.



PROGRAM DESCRIPTION

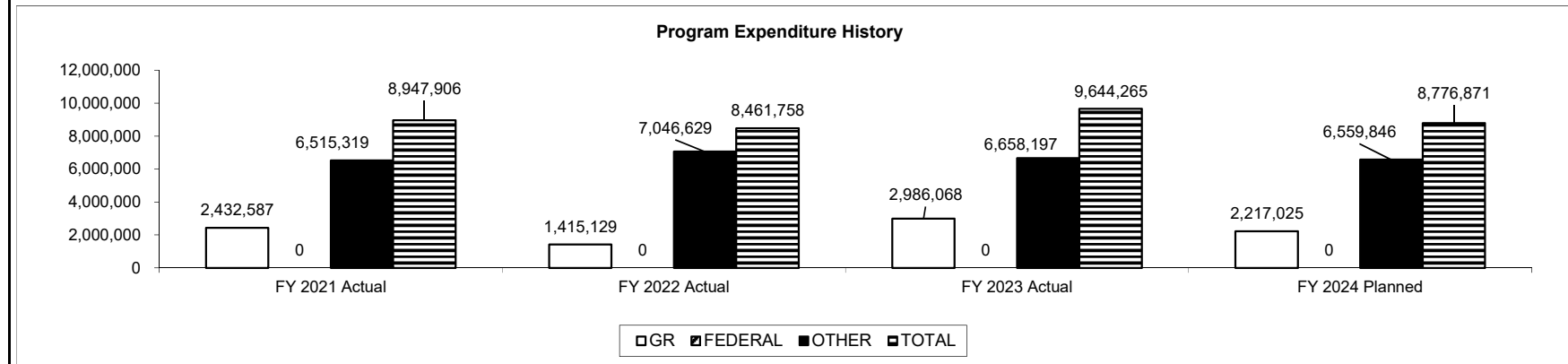
Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue					Budget Unit 86120C				
Division - Motor Vehicle and Driver Licensing									
DI Name - Ignition Interlock Device Program					DI# 1860009				
					HB Section 4.015				
1. AMOUNT OF REQUEST									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	78,000	0	78,000	PS	0	0	0	0
EE	0	15,000	0	15,000	EE	0	93,000	0	93,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	93,000	0	93,000	Total	0	93,000	0	93,000
FTE	0.00	2.00	0.00	2.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	33,281	0	33,281	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Non-Counts:					Non-Counts:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan					<input checked="" type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____				
					<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement				
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>The number of Ignition Interlock Devices (IIDs) in Missouri has increased from approximately 1,000 devices in 2009 when the administrative IID program began to over 12,000 in 2023. The Department began tracking IID installs in 2009 and has not received any funding or additional FTE for any new duties relating to the creation and management of the program. Federal funding will allow staff to investigate and respond to citizen complaints that are submitted through the Department, the Missouri Safety Center and the MoDOT ignition interlock website. These investigations help not only to resolve citizen issues, but are also a key component in oversight of IID manufacturers and service centers throughout the state. The grant funded positions are also tasked with being the backup for the Missouri Safety Center for IID service center inspections. Semi-annual inspections at each of the 200+ service centers help to reduce fraud at the service center level which results in increased public safety. In addition to program oversight, the federally funded staff provides training for the Department employees, probation and parole officers, law enforcement, judges, prosecutors, defense attorneys, court staff and other agencies as requested in the area of ignition interlock, limited driving privileges and other DOR-related topics. These positions also serves as the local agency security officer (LASO) for the General Counsel's Office (GCO) with regard to Missouri State Highway Patrol and FBI criminal history records for license reinstatement cases.</p>									

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue		Budget Unit 86120C	
Division - Motor Vehicle and Driver Licensing			
DI Name - Ignition Interlock Device Program	DI# 1860009	HB Section	4.015

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Motor Vehicle and Driver Licensing Division (MVDL) currently does not have appropriation authority to utilize federal funding. The federal fund spending cap and FTE authority will allow the division to request/accept grant funding for program enhancements.

The two FTE will review incoming ignition interlock-related documents and add them to the driver record; research and respond to citizen inquiries and complaints regarding their ignition interlock device; and work with ignition interlock manufacturers to rectify data discrepancies within the driver license records. The employees will provide training throughout Missouri and periodically in other states on topics relating to IID and limited driving privileges. They will participate in national initiatives to assist in the creation of standard practices for all states to use when creating and expanding ignition interlock programs. The FTE will also participate in various committees and working groups with the goal of reducing traffic fatalities, specifically focusing on a reduction in DWIs.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - 02RD20			78,000	2.0			78,000	2.0	
Total PS	0	0.0	78,000	2.0	0	0.0	78,000	2.0	0
140 - Instate Travel			2,000				2,000		
160 Out of State Travel			12,000				12,000		
320 - Professional Development			1,000				1,000		
Total EE	0		15,000		0		15,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	93,000	2.0	0	0.0	93,000	2.0	0

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue				Budget Unit		86120C			
Division - Motor Vehicle and Driver Licensing									
DI Name - Ignition Interlock Device Program		DI# 1860009		HB Section		4.015			
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Professional Services			93,000				93,000		
							0		
							0		
							0		
Total EE	0		93,000		0		93,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	93,000	0.0	0	0.0	93,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue		Budget Unit <u>86120C</u>
Division - Motor Vehicle and Driver Licensing		
DI Name - Ignition Interlock Device Program	DI# 1860009	HB Section <u>4.015</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

<p>6a. Provide an activity measure(s) for the program.</p> <p>A recent Highway Safety Ignition Interlock Report shows that Missouri has just under 11,000 ignition interlock devices installed. The number of devices installed ranges between 10-12,000 annually.</p>	<p>6b. Provide a measure(s) of the program's quality.</p> <p>The Department receives requests throughout the year to train law enforcement, judges, prosecutors, probation and parole and other agencies on ignition interlock laws and administrative rules. Department staff also participates in developing ignition interlock best practices at a national level and works with other states on implementation and change of their program. The Department works closely with MoDOT to keep the administrative rules that govern the program updated and compliant with emerging industry standards and best practices.</p>
<p>6c. Provide a measure(s) of the program's impact.</p> <p>According to the National Institute of Health, various studies regarding ignition interlock use showed that, while installed, ignition interlocks resulted in a reduction in re-arrests for DWI by up to 74%. Ignition interlock programs continue to greatly improve public safety and reduce the incidence of repeat alcohol offenses by individuals who seek limited driving privileges and license reinstatement.</p>	<p>6d. Provide a measure(s) of the program's efficiency.</p> <p>Semi-annual audits of the IID manufacturers data identifies incorrect data which could allow drivers to remain valid when they should be suspended. These audits result in an increase in public safety on Missouri roadways.</p>

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue		Budget Unit	86120C
Division - Motor Vehicle and Driver Licensing			
DI Name - Ignition Interlock Device Program	DI# 1860009	HB Section	4.015
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:			
This additional funding will allow the Department to continue appropriate staffing levels for the ignition interlock program as more manufacturers begin to conduct business in Missouri. These manufacturers are required to go through a multi-step approval process, including data testing with the Department in order to be approved.			

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Ignition Interlock Device Prog - 1860009								
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	78,000	2.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	78,000	2.00	0	0.00
TRAVEL, IN-STATE	0	0.00	0	0.00	2,000	0.00	0	0.00
TRAVEL, OUT-OF-STATE	0	0.00	0	0.00	12,000	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	0	0.00	1,000	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	93,000	0.00
TOTAL - EE	0	0.00	0	0.00	15,000	0.00	93,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$93,000	2.00	\$93,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$93,000	2.00	\$93,000	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department					Budget Unit 86130C				
Division- General Counsel's Office									
Core					HB Section 4.02				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,521,726	263,626	594,790	3,380,142	PS	2,507,279	263,626	609,237	3,380,142
EE	141,642	211,587	31,441	384,670	EE	141,642	211,587	31,441	384,670
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,663,368	475,213	626,231	3,764,812	Total	2,648,921	475,213	640,678	3,764,812
FTE	49.30	3.00	10.50	62.80	FTE	49.30	3.00	10.50	62.80
Est. Fringe	1,688,315	142,929	380,632	2,211,877	Est. Fringe	1,683,045	142,929	385,903	2,211,877
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Motor Vehicle Commission (0588): Tobacco Control Special (0984)				Other Funds:				
2. CORE DESCRIPTION									
<p>The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department of Revenue to assist them in accomplishing the Department's goals and objectives.</p> <p>The Office advises the director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contracted license offices.</p> <p>The Office receives federal grants from the Missouri Department of Transportation's Highway Safety Division and the Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.</p> <p>Additional costs are included in the Highway Collections budget unit.</p>									

CORE DECISION ITEM

Department	Budget Unit <u>86130C</u>
Division- General Counsel's Office	
Core	HB Section <u>4.02</u>

3. PROGRAM LISTING (list programs included in this core funding)

General Counsel Office
Criminal Tax Investigation Bureau
Compliance and Investigation Bureau
Internal Audit and Compliance Bureau

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	3,166,265	3,018,716	3,504,980	3,764,812
Less Reverted (All Funds)	(65,686)	(61,040)	(74,172)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	3,100,579	2,957,676	3,430,808	3,764,812
Actual Expenditures (All Funds)	2,562,362	2,500,449	2,712,883	N/A
Unexpended (All Funds)	538,217	457,227	717,925	N/A
Unexpended, by Fund:				
General Revenue	204,455	41,709	293,811	N/A
Federal	285,444	306,391	301,533	N/A
Other	48,318	109,127	113,581	N/A
	(1)			

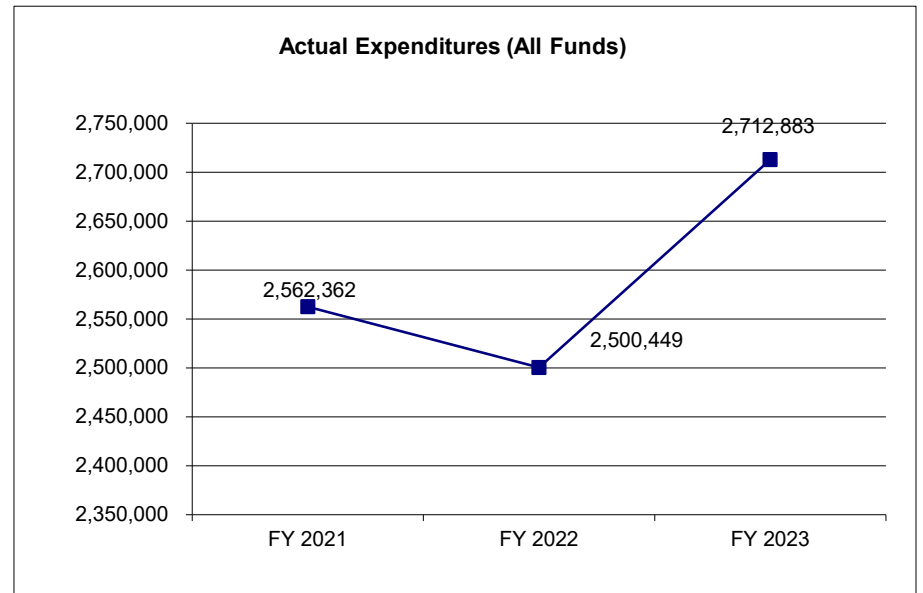
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional costs are included in the Highway Collections budget unit.



CORE RECONCILIATION DETAIL

**STATE
GENERAL COUNSELS OFFICE**

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	62.80	2,521,726	263,626	594,790	3,380,142	
				EE	0.00	141,642	211,587	31,441	384,670	
				Total	62.80	2,663,368	475,213	626,231	3,764,812	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	665	1745		PS	0.00	0	0	14,447	14,447	
Core Reallocation	665	1739		PS	0.00	(14,447)	0	0	(14,447)	
NET DEPARTMENT CHANGES					0.00	(14,447)	0	14,447	0	
DEPARTMENT CORE REQUEST										
				PS	62.80	2,507,279	263,626	609,237	3,380,142	
				EE	0.00	141,642	211,587	31,441	384,670	
				Total	62.80	2,648,921	475,213	640,678	3,764,812	
GOVERNOR'S RECOMMENDED CORE										
				PS	62.80	2,507,279	263,626	609,237	3,380,142	
				EE	0.00	141,642	211,587	31,441	384,670	
				Total	62.80	2,648,921	475,213	640,678	3,764,812	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
GENERAL COUNSELS OFFICE									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,966,920	37.29	2,521,726	49.30	2,507,279	49.30	2,507,279	49.30	
DEPT OF REVENUE	95,392	1.95	263,626	3.00	263,626	3.00	263,626	3.00	
MOTOR VEHICLE COMMISSION	446,179	8.31	543,339	10.50	557,786	10.50	557,786	10.50	
TOBACCO CONTROL SPECIAL	0	0.00	51,451	0.00	51,451	0.00	51,451	0.00	
TOTAL - PS	2,508,491	47.55	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	137,497	0.00	141,642	0.00	141,642	0.00	141,642	0.00	
DEPT OF REVENUE	57,028	0.00	211,587	0.00	211,587	0.00	211,587	0.00	
MOTOR VEHICLE COMMISSION	18,867	0.00	28,118	0.00	28,118	0.00	28,118	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	3,323	0.00	
TOTAL - EE	213,392	0.00	384,670	0.00	384,670	0.00	384,670	0.00	
TOTAL	2,721,883	47.55	3,764,812	62.80	3,764,812	62.80	3,764,812	62.80	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	80,232	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	8,435	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	17,849	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	0	0.00	1,646	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	108,162	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	108,162	0.00	
Vehicle Replacement - 1860005									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	111,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	111,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	111,000	0.00	0	0.00	
GRAND TOTAL	\$2,721,883	47.55	\$3,764,812	62.80	\$3,875,812	62.80	\$3,872,974	62.80	

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im_disummary

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
DESIGNATED PRINCIPAL ASST DIV	3,459	0.04	78,314	1.00	78,314	1.00	78,314	1.00
ASSOCIATE COUNSEL	31,121	0.49	117,213	1.80	117,213	1.80	117,213	1.80
PARALEGAL	18,447	0.33	49,920	2.00	49,920	2.00	49,920	2.00
LEGAL COUNSEL	248,106	4.39	280,804	2.83	280,804	2.83	280,804	2.83
SENIOR COUNSEL	145,722	2.08	18,951	2.84	58,951	2.84	58,951	2.84
GENERAL COUNSEL - DIVISION	0	0.00	13,936	0.20	13,936	0.20	13,936	0.20
DEPUTY GENERAL COUNSEL	18,078	0.18	0	0.00	20,000	0.00	20,000	0.00
MANAGING COUNSEL	271,076	3.33	314,588	4.00	314,588	4.00	314,588	4.00
APPELLATE COUNSEL	19,836	0.35	71,034	1.00	71,034	1.00	71,034	1.00
GENERAL COUNSEL	47,265	0.42	120,215	1.34	74,662	1.34	74,662	1.34
MISCELLANEOUS PROFESSIONAL	31,646	0.79	66,497	3.00	0	3.00	0	3.00
SPECIAL ASST PROFESSIONAL	10,038	0.20	25,979	0.40	25,979	0.40	25,979	0.40
SPECIAL ASST OFFICE & CLERICAL	17,871	0.39	20,791	0.38	20,791	0.38	20,791	0.38
ADMIN SUPPORT ASSISTANT	42,948	1.17	50,284	1.56	50,284	1.56	50,284	1.56
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	76,216	2.57	142,216	2.57	142,216	2.57
ADMIN SUPPORT PROFESSIONAL	19,922	0.45	19,956	0.38	19,956	0.38	19,956	0.38
RESEARCH/DATA ASSISTANT	60,312	1.49	0	0.00	50,000	0.00	50,000	0.00
ASSOC RESEARCH/DATA ANALYST	47,011	1.03	0	0.00	0	0.00	0	0.00
ASSOCIATE AUDITOR	49,528	1.05	54,248	1.95	0	1.95	0	1.95
AUDITOR	3,197	0.06	23,827	0.45	23,827	0.45	23,827	0.45
LEAD AUDITOR	0	0.00	115,746	2.00	65,746	2.00	65,746	2.00
AUDITOR SUPERVISOR	0	0.00	63,538	1.00	63,538	0.00	63,538	0.00
AUDITOR MANAGER	6,298	0.09	74,541	1.00	74,541	1.00	74,541	1.00
LEGAL ASSISTANT	293,420	7.97	480,138	7.00	480,138	7.00	480,138	7.00
NON-COMMISSIONED INVESTIGATOR	10,825	0.24	0	0.00	0	1.00	0	1.00
SR NON-COMMISSION INVESTIGATOR	286,616	5.97	411,109	9.40	451,407	9.40	451,407	9.40
SR COMMISSIONED INVESTIGATOR	348,805	7.19	420,574	7.00	420,574	7.00	420,574	7.00
NON-COMMSSN INVESTIGATOR SPV	176,648	3.29	205,011	4.00	205,011	4.00	205,011	4.00
COMMISSIONED INVESTIGATOR SPV	114,659	1.99	100,120	2.20	100,120	2.20	100,120	2.20
INVESTIGATIONS MANAGER	185,637	2.57	106,592	1.50	106,592	1.50	106,592	1.50
TOTAL - PS	2,508,491	47.55	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80
TRAVEL, IN-STATE	30,996	0.00	72,462	0.00	72,462	0.00	72,462	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
TRAVEL, OUT-OF-STATE	22,834	0.00	49,431	0.00	49,431	0.00	49,431	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	52,402	0.00	162,808	0.00	162,808	0.00	162,808	0.00
PROFESSIONAL DEVELOPMENT	26,285	0.00	40,756	0.00	40,756	0.00	40,756	0.00
COMMUNICATION SERV & SUPP	18,524	0.00	16,661	0.00	16,661	0.00	16,661	0.00
PROFESSIONAL SERVICES	14,669	0.00	19,594	0.00	19,594	0.00	19,594	0.00
M&R SERVICES	13,109	0.00	12,203	0.00	12,203	0.00	12,203	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	11,791	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	21,541	0.00	1,600	0.00	1,600	0.00	1,600	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	500	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	1,241	0.00	7,251	0.00	7,251	0.00	7,251	0.00
TOTAL - EE	213,392	0.00	384,670	0.00	384,670	0.00	384,670	0.00
GRAND TOTAL	\$2,721,883	47.55	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80
GENERAL REVENUE	\$2,104,417	37.29	\$2,663,368	49.30	\$2,648,921	49.30	\$2,648,921	49.30
FEDERAL FUNDS	\$152,420	1.95	\$475,213	3.00	\$475,213	3.00	\$475,213	3.00
OTHER FUNDS	\$465,046	8.31	\$626,231	10.50	\$640,678	10.50	\$640,678	10.50

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

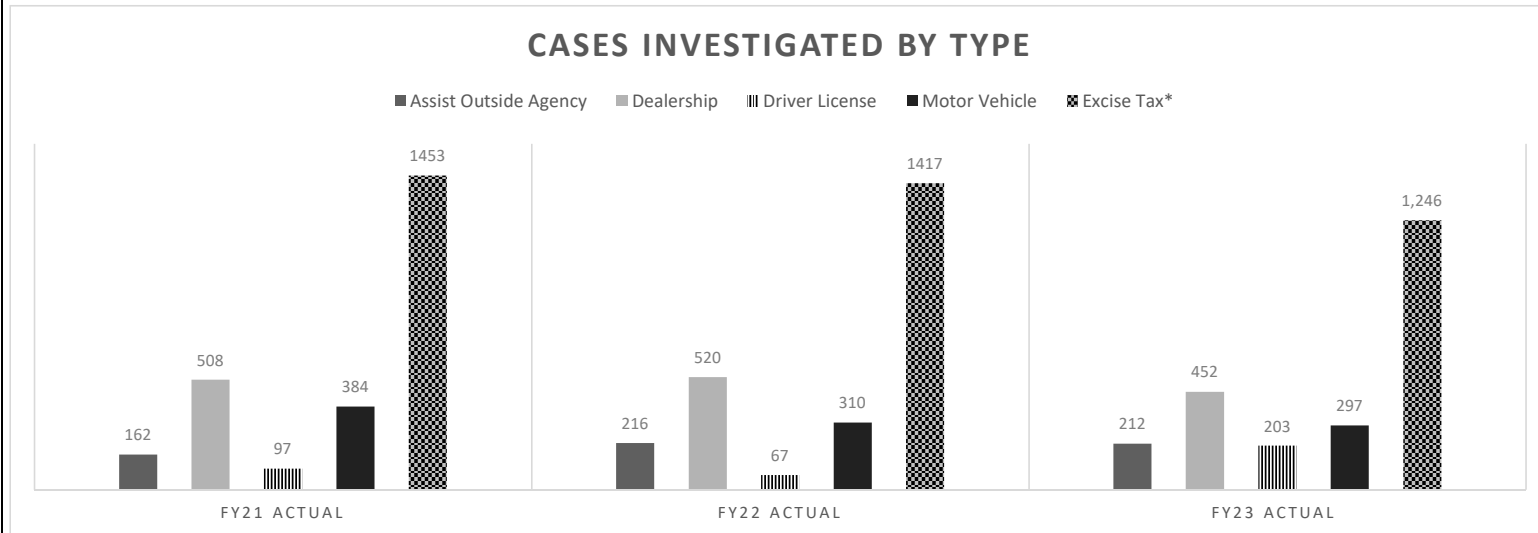
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, and Partnership

1b. What does this program do?

The Compliance and Investigation Bureau (CIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating complaints relating to fraudulent activities involving motor vehicle sales tax, titling and registration, odometers, driver licenses, license plates, cigarette tax, and motor fuel tax. CIB ensures businesses comply with motor vehicle dealer and salvage licensing requirements and enforces compliance with the tobacco Master Settlement Agreement.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

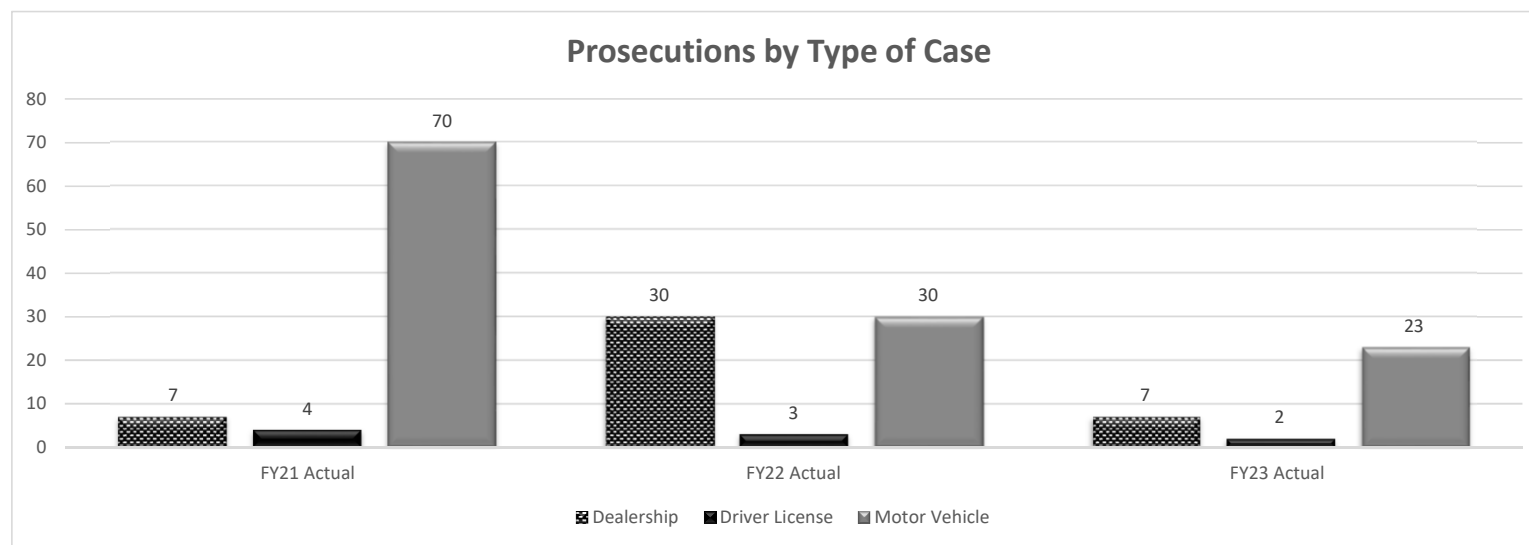
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



PROGRAM DESCRIPTION

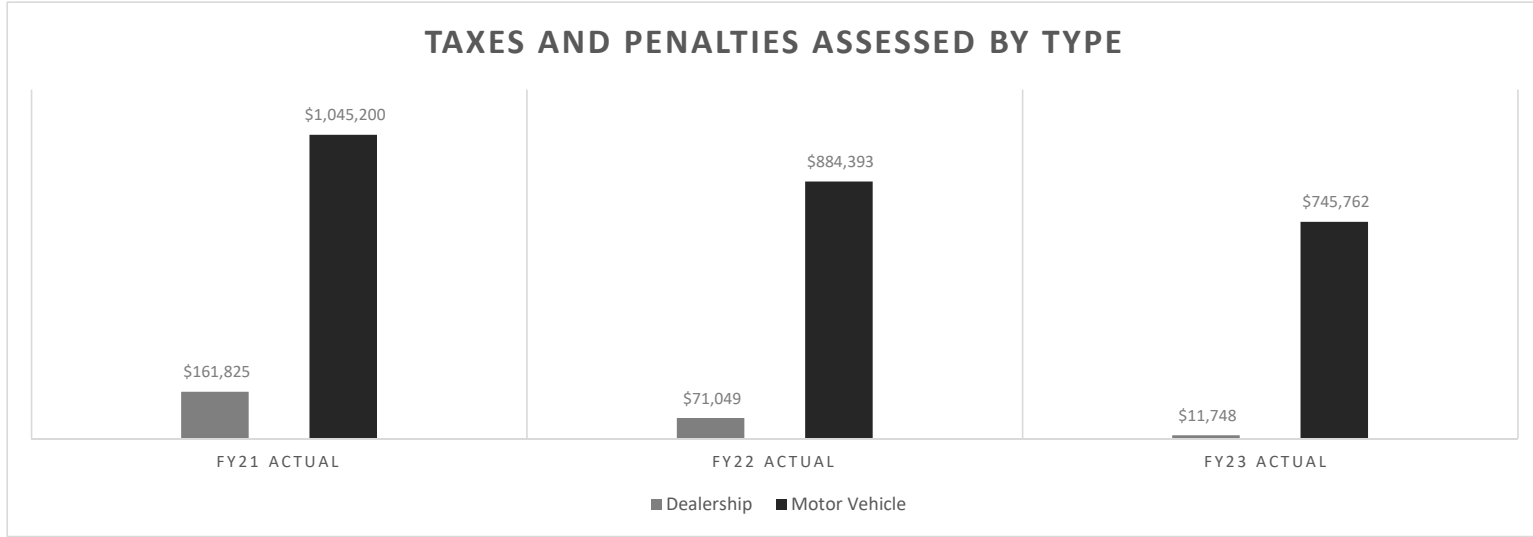
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

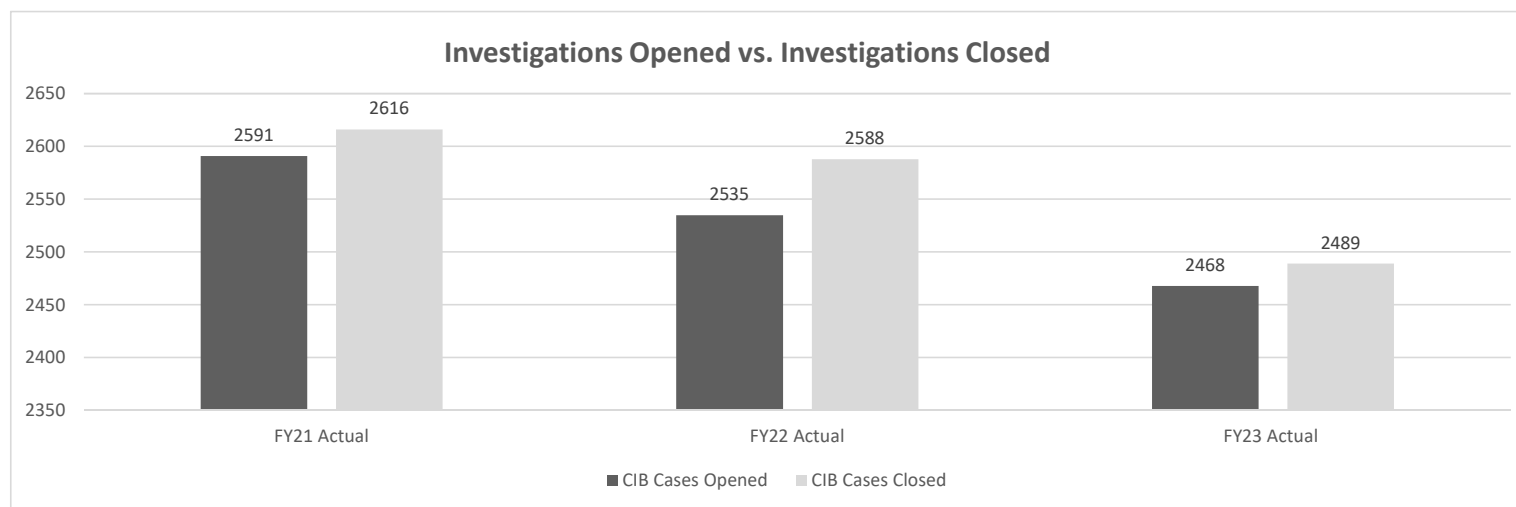
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

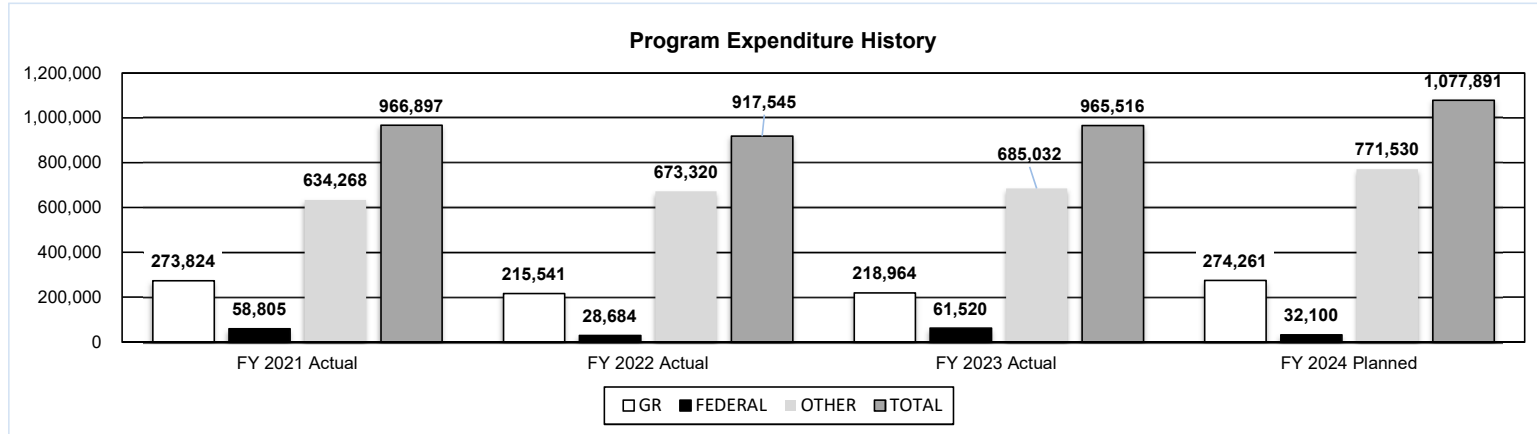
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.216, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

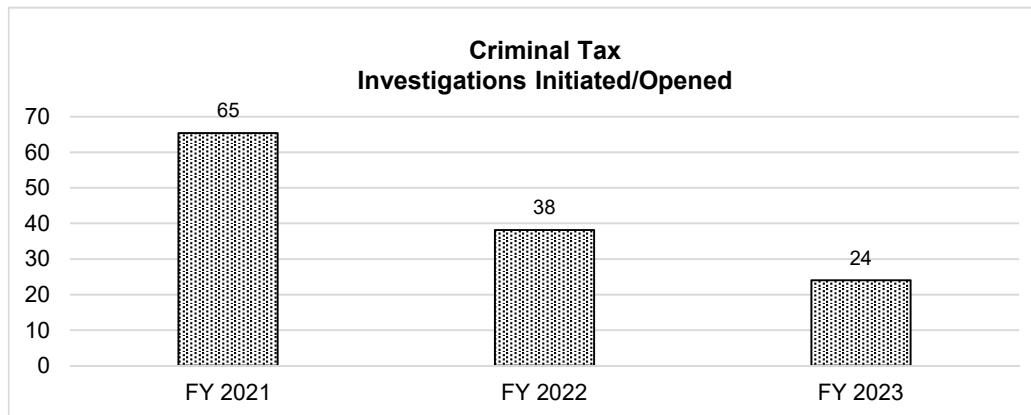
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Team Member Recognition and Engagement, Partnerships, IT Roadmap

1b. What does this program do?

The Criminal Tax Investigation Bureau (CTIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating potential criminal tax violations (sales, use, withholding and income taxes) and issuing summonses to businesses that fail to file and pay sales and withholding taxes in a timely manner. CTIB's investigations often lead to the payment of monies owed without the need to refer cases to prosecuting attorneys for potential criminal charges.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

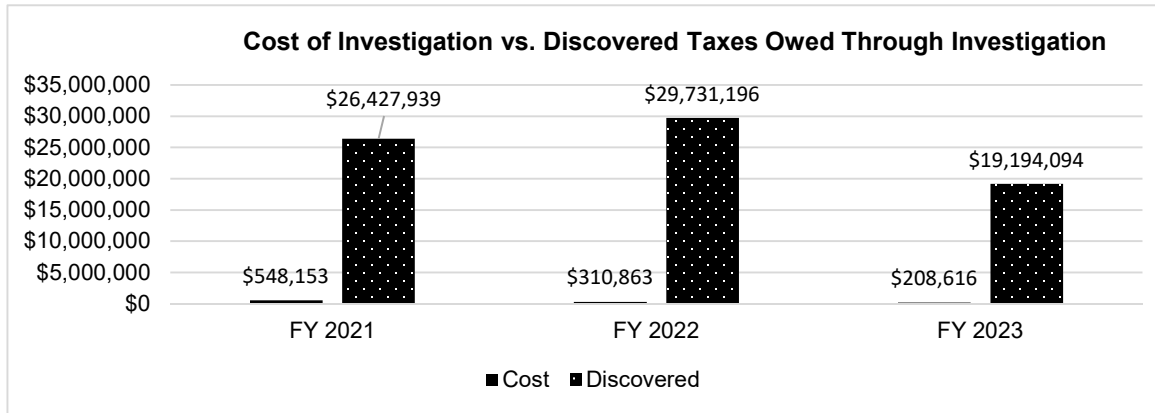
Department of Revenue

HB Section(s): 4.005, 4.020

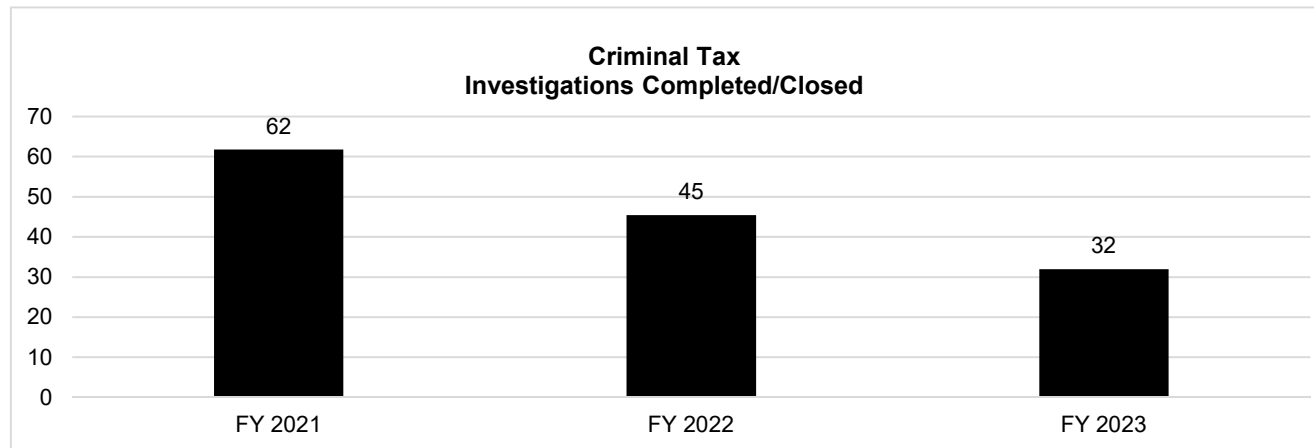
Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

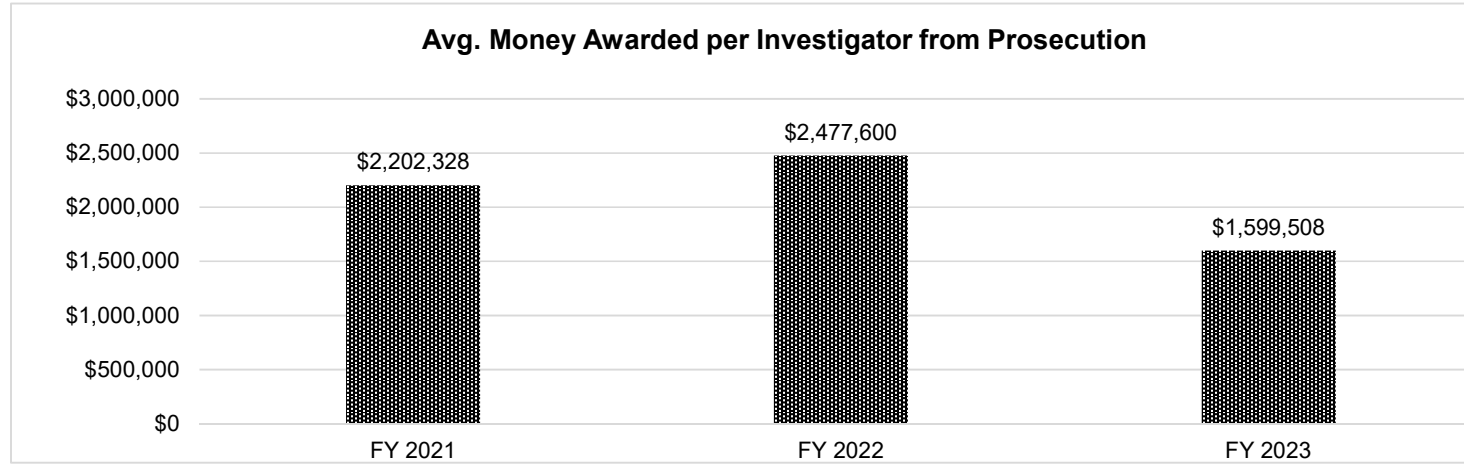
Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

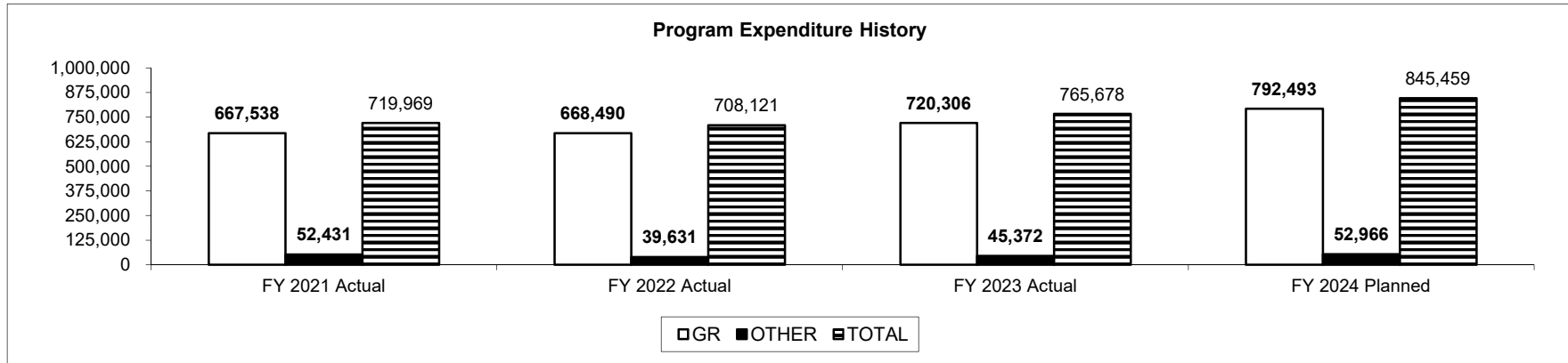
Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. *(Note: Amounts do not include fringe benefit costs.)*



4. What are the sources of the "Other " funds?

Motor Vehicle Commission (0588); Tobacco Control Special Fund ((0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 4.02

Program Name General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

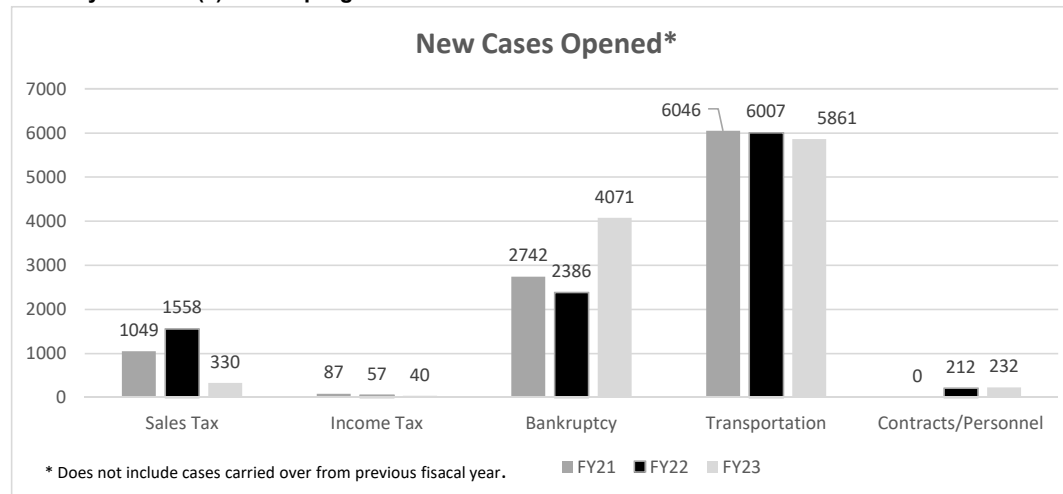
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

1b. What does this program do?

The General Counsel's Office (GCO) provides comprehensive legal support to all operational and support divisions in the Department of Revenue to assist the divisions in accomplishing the Department's goals and objectives. GCO attorneys and staff provide legal research and advice for the divisions, defend complex litigation before the Administrative Hearing Commission, Missouri circuit courts and federal bankruptcy courts; work with the Attorney General's Office in defending complex litigation involving the Department; prepare legal analysis on pending legislation; draft and review contracts; draft and review administrative rules; administer the Department's compliance with the Sunshine law; and ensure the Department's compliance with privacy and confidentiality laws. GCO also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle and driver laws. In addition to external investigations, GCO conducts internal audits and investigations of contracted license offices.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

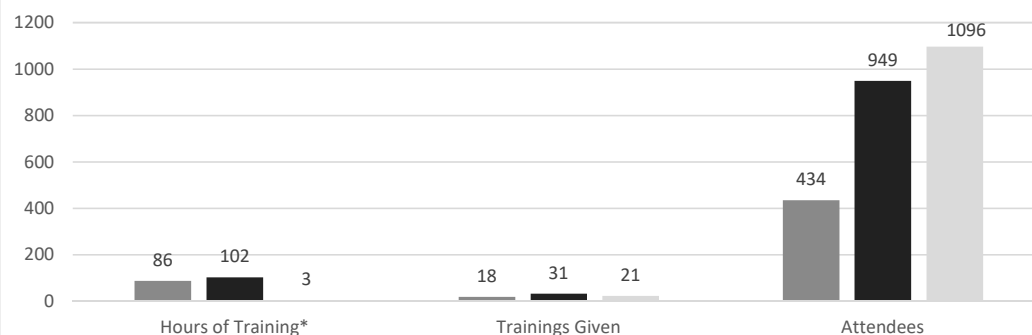
Department of Revenue

HB Section(s): 4.005 4.02

Program Name General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

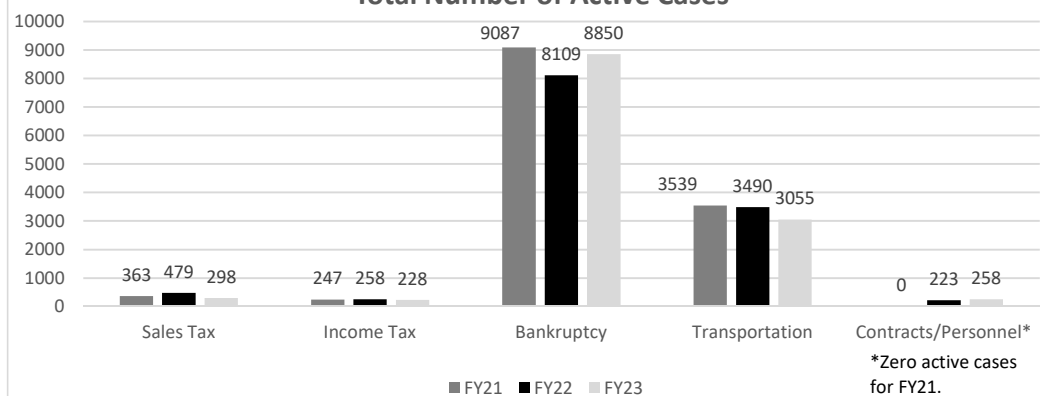
Training Presentations



* Several vacancies in our legal staff and training was suspended.

■ FY21 ■ FY22 ■ FY23

Total Number of Active Cases



*Zero active cases for FY21.

■ FY21 ■ FY22 ■ FY23

PROGRAM DESCRIPTION

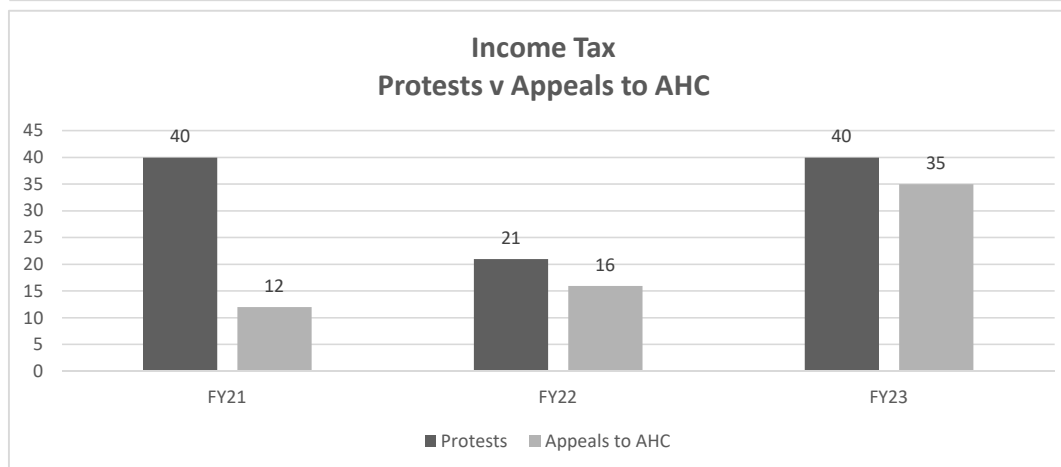
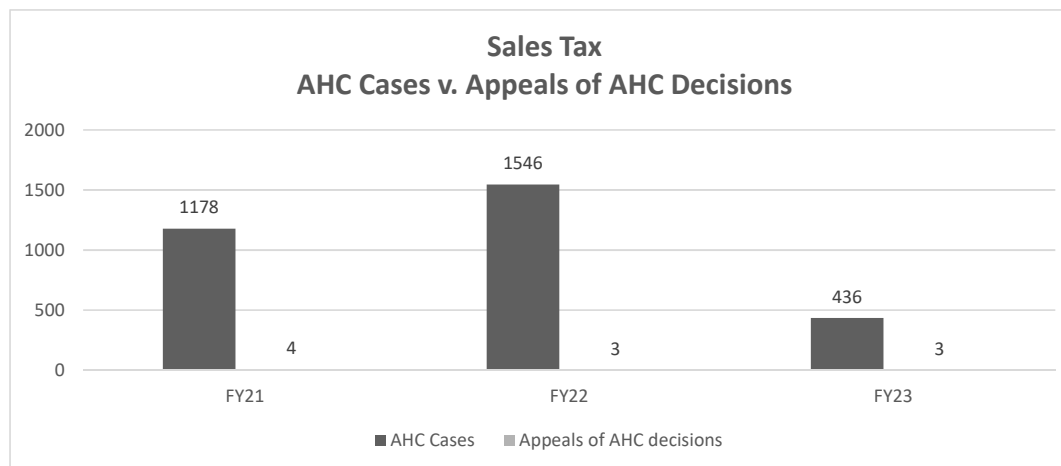
Department of Revenue

HB Section(s): 4.005 4.02

Program Name General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



PROGRAM DESCRIPTION

Department of Revenue

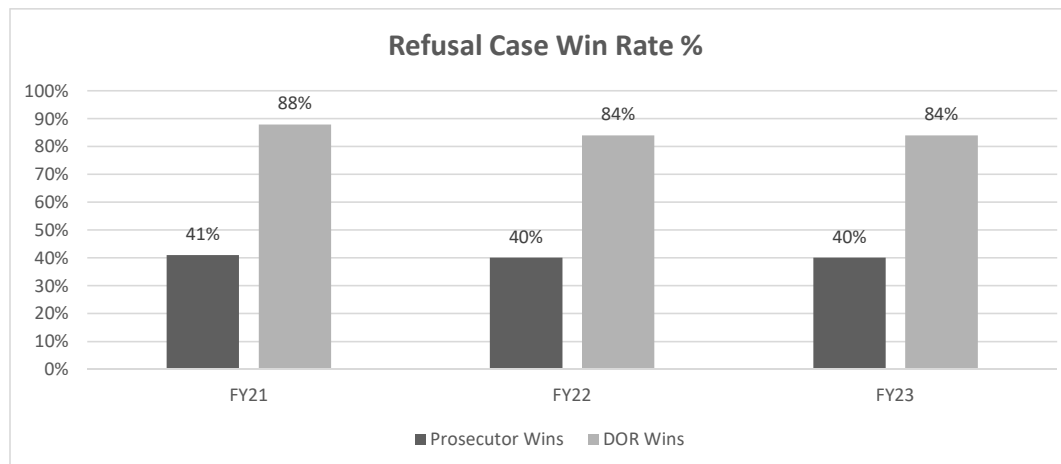
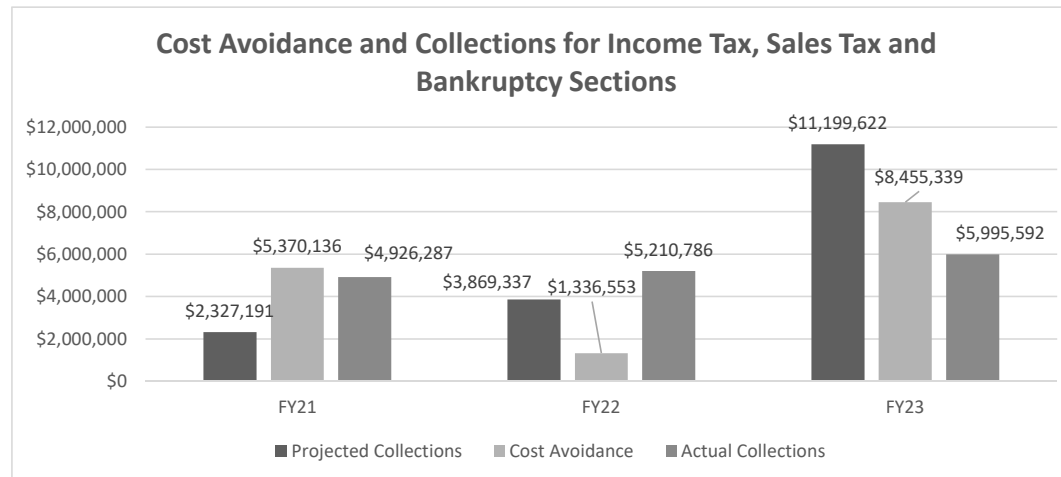
HB Section(s): 4.005 4.02

Program Name General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.

The Sales and Income Tax Sections litigate and collect delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims in the federal Bankruptcy courts. The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Projected Collections" represents the amount awarded by a tribunal that GCO anticipates will be collected in the future, "Actual Collections" represents actual amount paid to GCO in the fiscal year, and "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.



PROGRAM DESCRIPTION

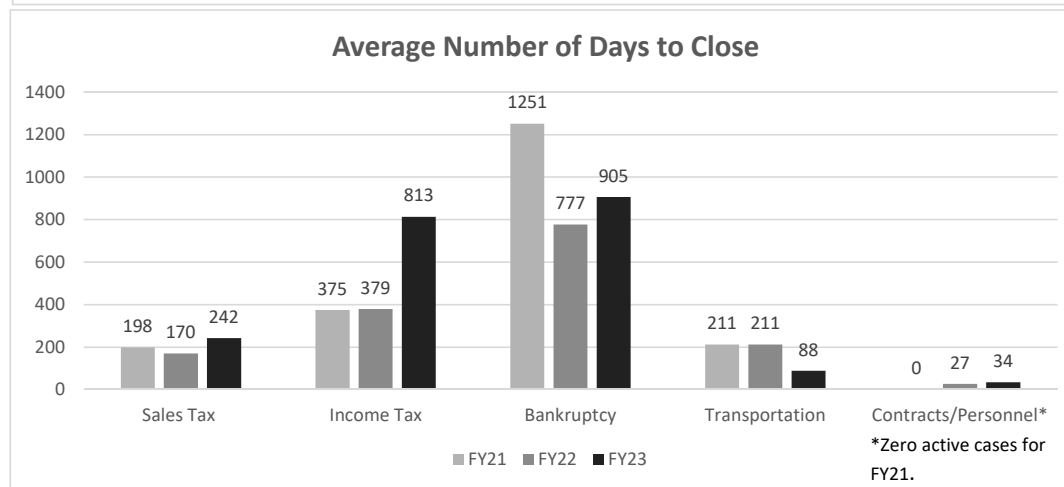
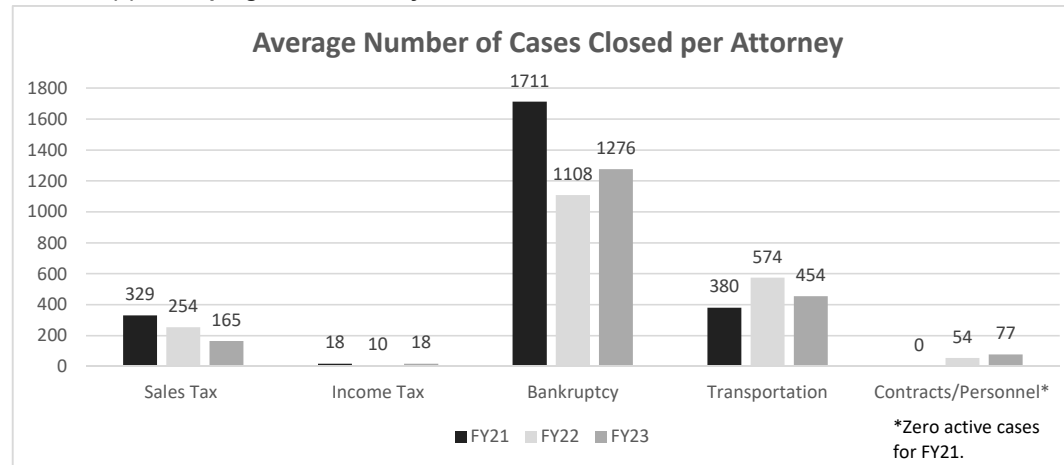
Department of Revenue

HB Section(s): 4.005 4.02

Program Name General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

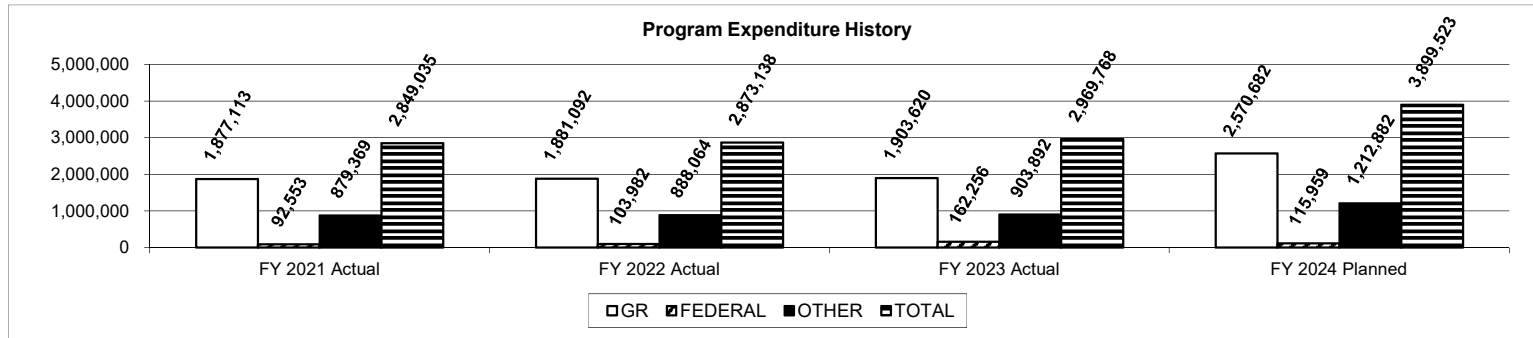
Department of Revenue

HB Section(s): 4.005 4.02

Program Name General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution Article IV Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301.306 and 306 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Internal Audit and Compliance Bureau

Program is found in the following core budget(s): General Counsel's Office

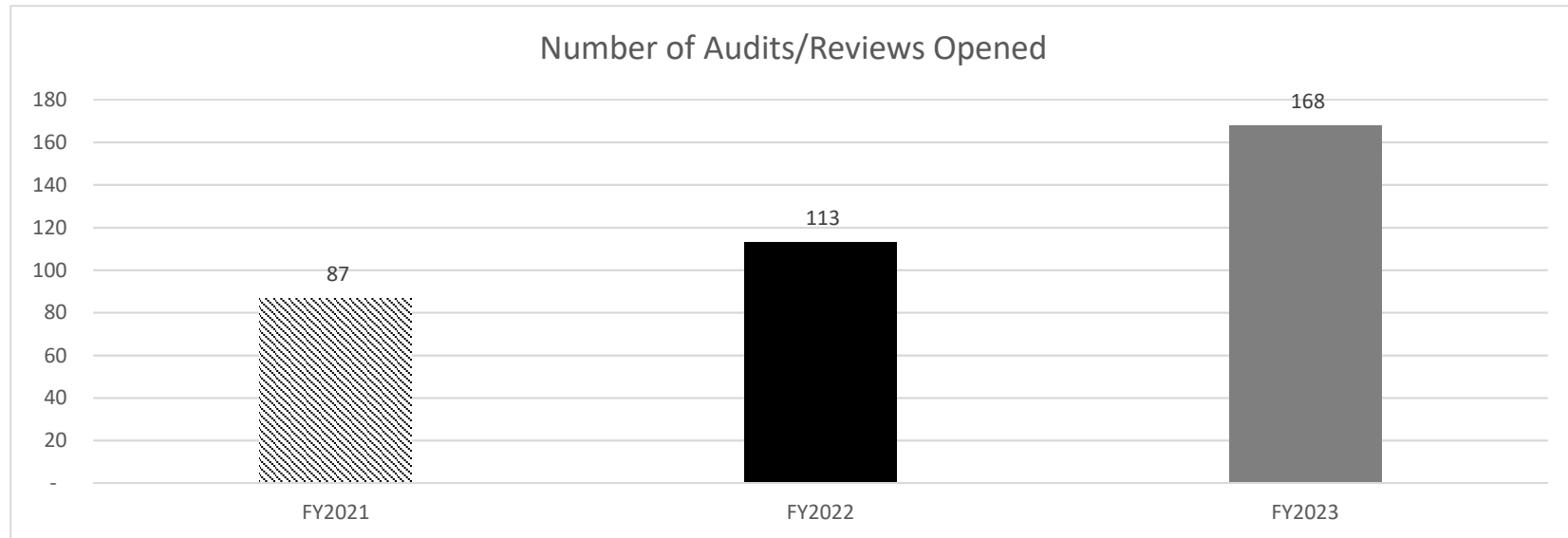
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

1b. What does this program do?

The Internal Audit and Compliance Bureau (IACB) performs audits and reviews of the Department to evaluate the effectiveness of internal controls, ensure compliance with procedures and certain contractual and statutory provisions, and to identify areas of improvement in operational efficiency. The IACB audits and reviews includes internal audits of the Department, audits of contracted license offices, and tax credit reviews of tax credit programs administered by the Department of Economic Development.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

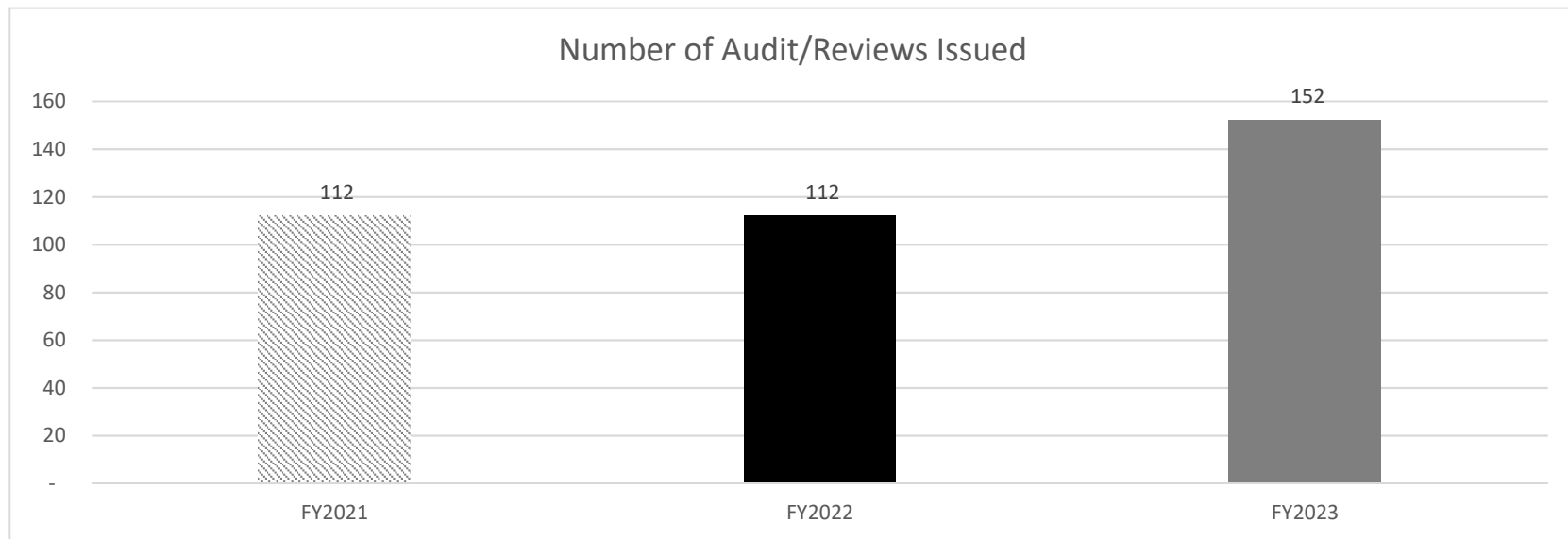
Program Name: Internal Audit and Compliance Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.

The Department uses the findings from the audits to better identify performance, operational efficiencies, and compliance enhancements.

2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

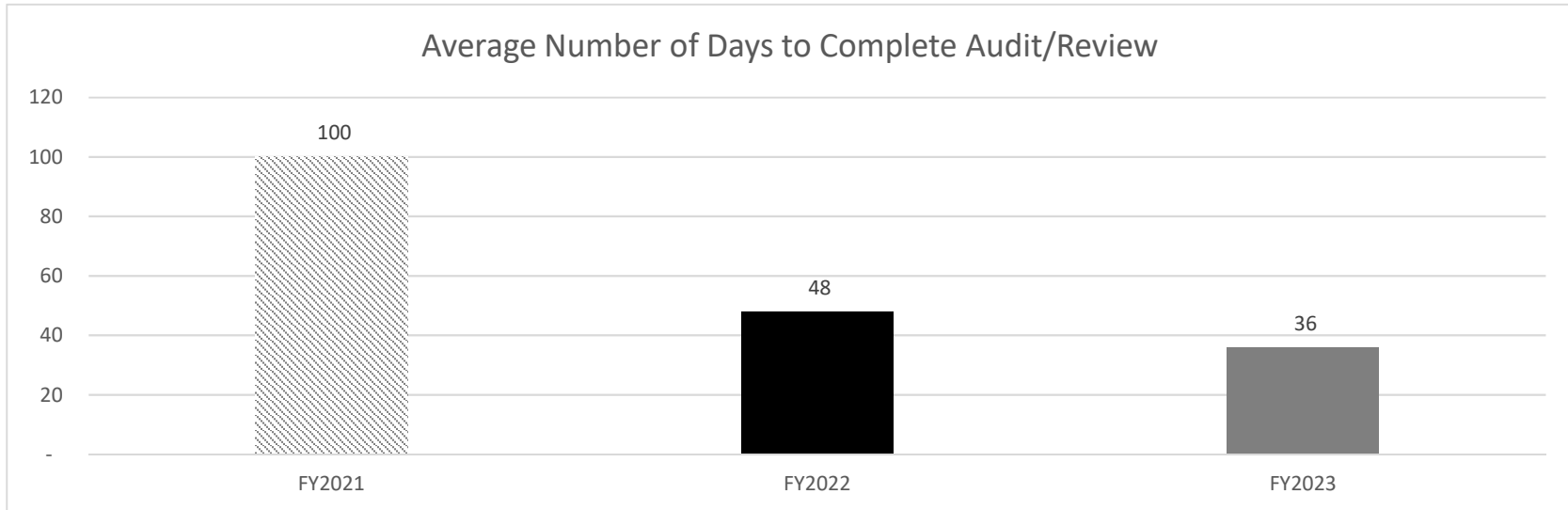
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Internal Audit and Compliance Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

Department of Revenue

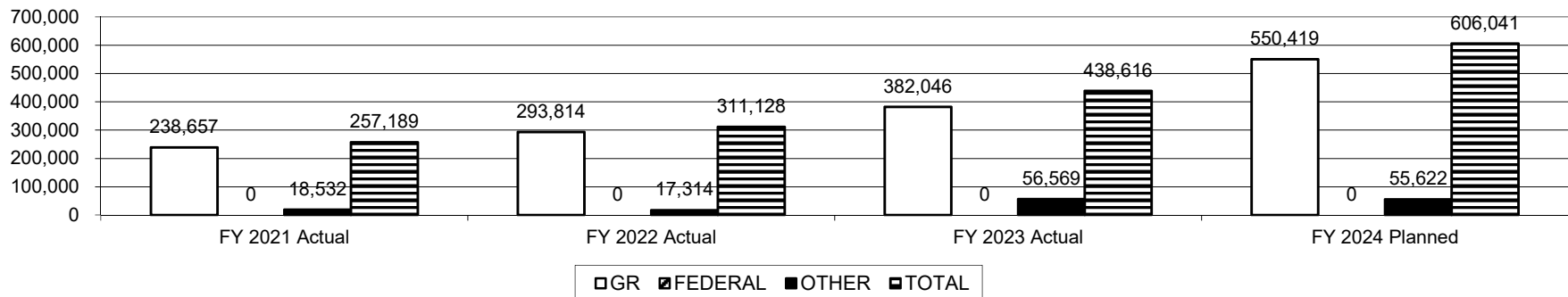
HB Section(s): 4.005, 4.02

Program Name: Internal Audit and Compliance Bureau

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)

Program Expenditure History



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue					Budget Unit 86130C				
Division - General Counsel's, Audit and Investigations									
DI Name - Vehicle Replacement					DI# 186005				
					HB Section 4.02				

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	111,000	0	0	111,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	111,000	0	0	111,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Non-Counts:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: Funding needed to replace high mileage vehicles	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department's General Counsel's offices provides legal, investigative, and auditing functions. Our attorneys travel to courts for hearings and our auditors travel to license offices throughout the state. Our investigators travel regularly to ensure dealer compliance and investigate complaints related to fraudulent activities and unpaid taxes. The General Counsel's office has the largest portion of the Department's vehicle fleet with several vehicles designated as pool vehicles. In FY25, we will replace three vehicles and reallocate three vehicles with approximately 100,000 or more miles, with model years as follows: 2010, 2012, 2012, 2015, 2015 and 2017. We are asking to replace only three of these vehicles and we do not have dedicated funding for fleet replacement. Historically, we have also used flexibility to cover vehicle replacement costs. We are seeking the \$111,000 as on-going funding for future revolving aging fleet vehicles.

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue		Budget Unit <u>86130C</u>	
Division - General Counsel's, Audit and Investigations			
DI Name - Vehicle Replacement	DI# 186005	HB Section	<u>4.02</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Local qualified dealers have acceptable vehicles ranging from \$31,000 to \$37,000. We are building a replacement strategy by looking at our entire fleet, size, age, and use. Replacing aging vehicles will help lower repair and maintenance expenses, are equipped with updated safety features and may even provide fuel savings. We want our team members to feel safe while operating a vehicle on state business.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
	0	0.0					0		
	0	0.0					0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
560-Motorized Equipment	111,000						111,000		
	0						0		
	0						0		
Total EE	111,000		0		0		111,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	111,000	0.0	0	0.0	0	0.0	111,000	0.0	0

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue			Budget Unit		86130C				
Division - General Counsel's, Audit and Investigations									
DI Name - Vehicle Replacement		DI# 186005		HB Section		4.02			
	Gov Rec GR	Gov Rec GR	Gov Rec FED	Gov Rec FED	Gov Rec OTHER	Gov Rec OTHER	Gov Rec TOTAL	Gov Rec TOTAL	Gov Rec One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 7 **OF** 10

Department of Revenue		Budget Unit <u>86130C</u>	
Division - General Counsel's, Audit and Investigations			
DI Name - Vehicle Replacement	DI# <u>186005</u>	HB Section	<u>4.02</u>
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)			
<p>6a. Provide an activity measure(s) for the program.</p> <p>Vehicle availability for required travel verses reimbursement through the expense account process. Evaluating the most cost effective option.</p>	<p>6b. Provide a measure(s) of the program's quality.</p> <p>Safe vehicles available for business travel</p>		
<p>6c. Provide a measure(s) of the program's impact.</p> <p>Ensuring vehicles are available for business travel in the most cost effective way.</p>	<p>6d. Provide a measure(s) of the program's efficiency.</p> <p>Creating a vehicle replacement strategy will ensure the General Counsel's offices is making data driven decisions regarding vehicle fleet reduction, maintenance or expansion.</p>		

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue		Budget Unit	<u>86130C</u>
Division - General Counsel's, Audit and Investigations			
DI Name - Vehicle Replacement	DI# 186005	HB Section	<u>4.02</u>
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:			

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
Vehicle Replacement - 1860005								
MOTORIZED EQUIPMENT	0	0.00	0	0.00	111,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	111,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$111,000	0.00	\$0	0.00
GENERAL REVENUE								
	\$0	0.00	\$0	0.00	\$111,000	0.00		0.00
FEDERAL FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00		0.00

CORE DECISION ITEM

Department	Budget Unit	86135C
Division of Administration		
Core	HB Section	4.025

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	1,664,245	69,909	33,185	1,767,339	PS	1,664,245	69,909	33,185	1,767,339
EE	319,215	3,470,006	1,462,900	5,252,121	EE	319,215	3,470,006	1,462,900	5,252,121
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,983,460	3,539,915	1,496,085	7,019,460	Total	1,983,460	3,539,915	1,496,085	7,019,460
FTE					FTE				
	38.49	1.74	0.88	41.11		38.49	1.74	0.88	41.11
Est. Fringe	1,207,022	52,622	25,822	1,285,466	Est. Fringe	1,207,022	52,622	25,822	1,285,466
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Child Support Enforcement Fund (0169)

Other Funds:

2. CORE DESCRIPTION

The Administration Division includes three programs and the Office of the Director. The three administrative programs provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver licensing programs. This Division leads these three programs and the Department's operational excellence initiatives, including continuous improvement initiatives and performance data analytics.

The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance. The Office of the Director also handles legislative inquiries and proposals, manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.

The Human Resources and Total Rewards program provides support to all team members in the areas of human resources initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.

The Financial Services program is responsible for providing services to the divisions in the areas of budget, procurement, and accounts receivable/payables. This program manages the deposit and cashiering of state and non-state revenues for the Department and from other governmental agencies. This program provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.

CORE DECISION ITEM

Department	Budget Unit <u>86135C</u>
Division of Administration	
Core	HB Section <u>4.025</u>

The General Services program provides services and support in the areas of incoming and outgoing mail processing; record archiving; supply ordering; license plate, tab, and other inventory distribution; delivery services; and liaison for facility leasing.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receipts and disburses child support payments. The DSS is responsible for the grant application award and administration. The cost is split between the federal (66 percent) and state (34 percent) government funds. The DOR reports its cost to DSS quarterly.

Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Current Yr.
Appropriation (All Funds)	6,794,735	6,712,488	6,867,384	7,019,460
Less Reverted (All Funds)	(53,317)	(50,825)	(55,189)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	6,741,418	6,661,663	6,812,195	7,019,460
Actual Expenditures (All Funds)	4,319,281	4,157,075	4,269,045	N/A
Unexpended (All Funds)	2,422,137	2,504,588	2,543,150	N/A
Unexpended, by Fund:				
General Revenue	63,415	35,595	32,544	N/A
Federal	1,858,269	1,932,287	1,959,962	N/A
Other	500,453	536,706	550,644	N/A

*Current Year restricted amount is as of _____.

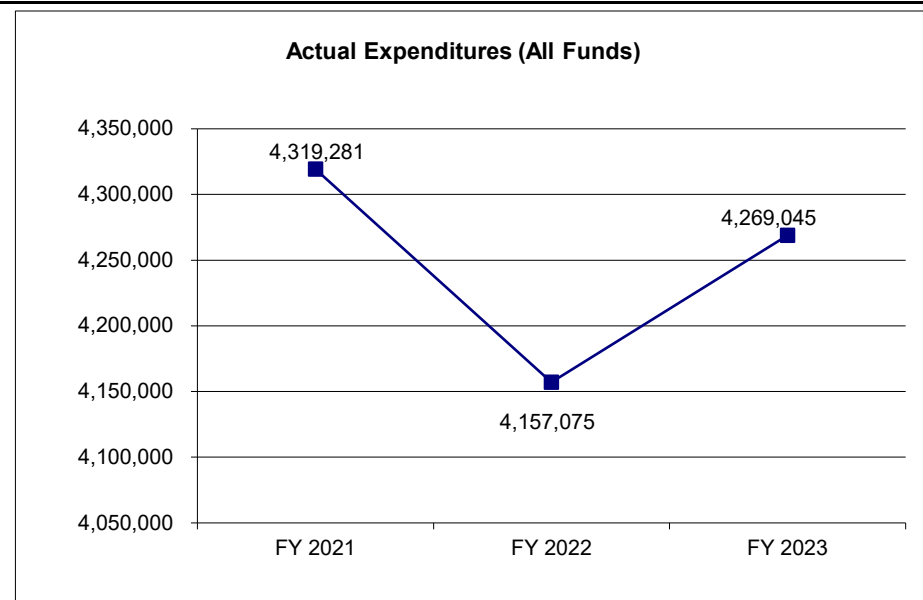
Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional divisional costs are included in the Department's Highway Collections budget unit.

(2) Federal and Other funds lapse relate to the Child Support Enforcement collection services contract.



CORE RECONCILIATION DETAIL

**STATE
ADMINISTRATION DIVISION**

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	41.11	1,664,245	69,909	33,185	1,767,339	
				EE	0.00	319,215	3,470,006	1,462,900	5,252,121	
				Total	41.11	1,983,460	3,539,915	1,496,085	7,019,460	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	638	1751		PS	0.00	(0)	0	0	(0)	
NET DEPARTMENT CHANGES					0.00	(0)	0	0	(0)	
DEPARTMENT CORE REQUEST										
				PS	41.11	1,664,245	69,909	33,185	1,767,339	
				EE	0.00	319,215	3,470,006	1,462,900	5,252,121	
				Total	41.11	1,983,460	3,539,915	1,496,085	7,019,460	
GOVERNOR'S RECOMMENDED CORE										
				PS	41.11	1,664,245	69,909	33,185	1,767,339	
				EE	0.00	319,215	3,470,006	1,462,900	5,252,121	
				Total	41.11	1,983,460	3,539,915	1,496,085	7,019,460	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,455,546	31.16	1,664,245	38.49	1,664,245	38.49	1,664,245	38.49
DEPT OF REVENUE	36,416	0.94	69,909	1.74	69,909	1.74	69,909	1.74
CHILD SUPPORT ENFORCEMENT FUND	20,561	0.53	33,185	0.88	33,185	0.88	33,185	0.88
TOTAL - PS	1,512,523	32.63	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11
EXPENSE & EQUIPMENT								
GENERAL REVENUE	296,357	0.00	319,215	0.00	319,215	0.00	319,215	0.00
DEPT OF REVENUE	1,537,941	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
CHILD SUPPORT ENFORCEMENT FUND	922,224	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00
TOTAL - EE	2,756,522	0.00	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00
TOTAL	4,269,045	32.63	7,019,460	41.11	7,019,460	41.11	7,019,460	41.11
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	55,815	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	2,237	0.00
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	0	0.00	1,062	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	59,114	0.00
TOTAL	0	0.00	0	0.00	0	0.00	59,114	0.00
MOVERS Implementation Resource - 1860006								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	160,000	2.00	80,000	1.00
TOTAL - PS	0	0.00	0	0.00	160,000	2.00	80,000	1.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	5,000	0.00	2,500	0.00
TOTAL - EE	0	0.00	0	0.00	5,000	0.00	2,500	0.00
TOTAL	0	0.00	0	0.00	165,000	2.00	82,500	1.00
GRAND TOTAL	\$4,269,045	32.63	\$7,019,460	41.11	\$7,184,460	43.11	\$7,161,074	42.11

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
POSTAGE									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,682,177	0.00	3,529,183	0.00	3,529,183	0.00	3,529,183	0.00	
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00	
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00	
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00	
TOTAL - EE	3,732,761	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00	
TOTAL	3,732,761	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00	
Postage Rate Increase - 1860007									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	383,449	0.00	383,449	0.00	
TOTAL - EE	0	0.00	0	0.00	383,449	0.00	383,449	0.00	
TOTAL	0	0.00	0	0.00	383,449	0.00	383,449	0.00	
GRAND TOTAL	\$3,732,761	0.00	\$3,579,928	0.00	\$3,963,377	0.00	\$3,963,377	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
STATE DEPARTMENT DIRECTOR	22,680	0.14	37,145	0.40	37,145	0.40	37,145	0.40
DESIGNATED PRINCIPAL ASST DEPT	103,274	1.03	148,259	2.14	128,127	2.14	128,127	2.14
DIVISION DIRECTOR	38,805	0.38	40,310	0.37	36,376	0.37	36,376	0.37
DESIGNATED PRINCIPAL ASST DIV	44,144	0.50	23,557	0.20	0	0.20	0	0.20
CLERK	299	0.00	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	21,403	0.32	30,021	0.40	30,021	0.40	30,021	0.40
SPECIAL ASST OFFICE & CLERICAL	30,456	0.63	37,179	0.78	25,816	0.78	25,816	0.78
ADMIN SUPPORT ASSISTANT	387,583	10.83	346,779	12.28	346,779	12.28	346,779	12.28
LEAD ADMIN SUPPORT ASSISTANT	60,306	1.61	85,384	1.50	78,693	1.50	78,693	1.50
ADMIN SUPPORT PROFESSIONAL	51,680	1.24	66,365	1.38	66,365	1.38	66,365	1.38
ADMINISTRATIVE MANAGER	55,950	0.81	61,622	0.76	61,622	0.76	61,622	0.76
ASSOCIATE CUSTOMER SERVICE REP	55,012	1.74	138,347	4.36	223,134	4.36	223,134	4.36
CUSTOMER SERVICE REP	23,319	0.67	0	0.00	0	0.00	0	0.00
LEAD CUSTOMER SERVICE REP	37,016	1.00	55,899	1.62	55,899	1.62	55,899	1.62
CUSTOMER SERVICE MANAGER	6,564	0.15	48,656	1.00	48,656	1.00	48,656	1.00
ASSOC RESEARCH/DATA ANALYST	31,040	0.67	14,828	0.20	14,828	0.20	14,828	0.20
STORES/WAREHOUSE ASSOCIATE	7,089	0.20	0	0.00	0	0.00	0	0.00
STORES/WAREHOUSE SUPERVISOR	16,845	0.38	17,850	0.38	17,850	0.38	17,850	0.38
PUBLIC RELATIONS SPECIALIST	14,771	0.31	0	0.00	0	0.00	0	0.00
SR PUBLIC RELATIONS SPECIALIST	4,392	0.09	0	0.00	0	0.00	0	0.00
STAFF DEVELOPMENT TRAINER	8,863	0.20	40,374	0.70	40,374	0.70	40,374	0.70
ACCOUNTS ASSISTANT	10,212	0.28	13,726	0.38	11,835	0.38	11,835	0.38
SENIOR ACCOUNTS ASSISTANT	94,806	2.28	92,855	4.06	92,855	4.06	92,855	4.06
ACCOUNTANT	29,146	0.61	52,699	1.00	52,699	1.00	52,699	1.00
SENIOR ACCOUNTANT	12,362	0.26	21,817	0.38	21,817	0.38	21,817	0.38
ACCOUNTANT MANAGER	79,303	1.25	88,068	1.14	88,068	1.14	88,068	1.14
ECONOMIST	87,059	1.01	91,529	1.00	91,529	1.00	91,529	1.00
PROCUREMENT SPECIALIST	19,665	0.35	22,806	0.38	19,501	0.38	19,501	0.38
HUMAN RESOURCES ASSISTANT	55,418	1.51	49,275	1.38	49,275	1.38	49,275	1.38
HUMAN RESOURCES GENERALIST	11,540	0.27	58,006	1.38	46,988	1.38	46,988	1.38
HUMAN RESOURCES SPECIALIST	30,638	0.62	21,587	0.40	21,587	0.40	21,587	0.40
HUMAN RESOURCES MANAGER	30,950	0.43	32,826	0.38	29,930	0.38	29,930	0.38

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
NETWORK INFRASTRUCTURE TECH	0	0.00	140	0.00	140	0.00	140	0.00
DRIVER	16,912	0.53	15,311	0.38	15,311	0.38	15,311	0.38
SPECIALIZED TRADES WORKER	13,021	0.33	14,119	0.38	14,119	0.38	14,119	0.38
TOTAL - PS	1,512,523	32.63	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11
TRAVEL, IN-STATE	2,717	0.00	8,297	0.00	8,297	0.00	8,297	0.00
TRAVEL, OUT-OF-STATE	13,859	0.00	5,114	0.00	5,114	0.00	5,114	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	457,460	0.00	704,959	0.00	704,959	0.00	704,959	0.00
PROFESSIONAL DEVELOPMENT	24,706	0.00	17,700	0.00	17,700	0.00	17,700	0.00
COMMUNICATION SERV & SUPP	333	0.00	6,373	0.00	6,373	0.00	6,373	0.00
PROFESSIONAL SERVICES	2,154,559	0.00	4,363,122	0.00	4,363,122	0.00	4,363,122	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	81,880	0.00	135,000	0.00	135,000	0.00	135,000	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	14,538	0.00	5,000	0.00	5,000	0.00	5,000	0.00
OTHER EQUIPMENT	3,173	0.00	5,001	0.00	5,001	0.00	5,001	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	3,297	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	2,756,522	0.00	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00
GRAND TOTAL	\$4,269,045	32.63	\$7,019,460	41.11	\$7,019,460	41.11	\$7,019,460	41.11
GENERAL REVENUE	\$1,751,903	31.16	\$1,983,460	38.49	\$1,983,460	38.49	\$1,983,460	38.49
FEDERAL FUNDS	\$1,574,357	0.94	\$3,539,915	1.74	\$3,539,915	1.74	\$3,539,915	1.74
OTHER FUNDS	\$942,785	0.53	\$1,496,085	0.88	\$1,496,085	0.88	\$1,496,085	0.88

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

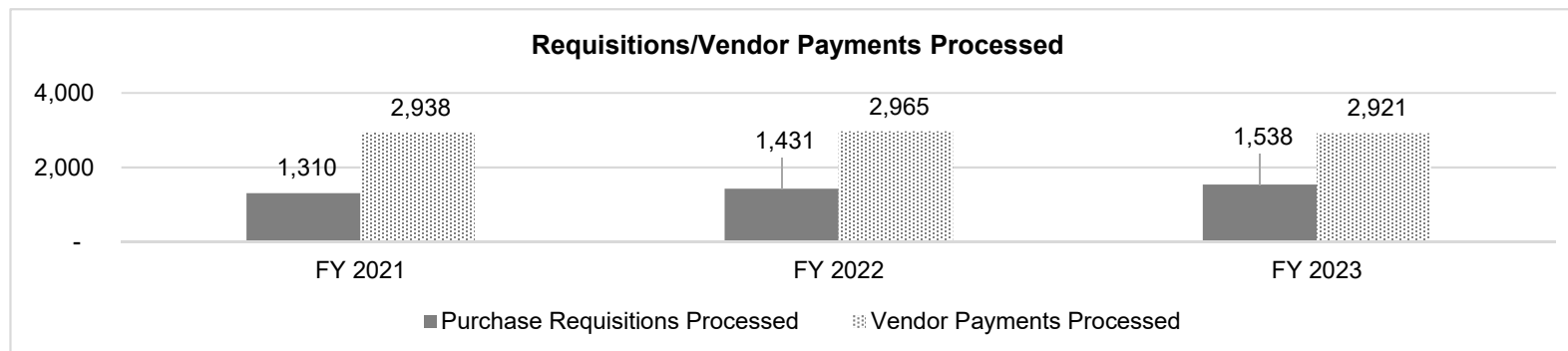
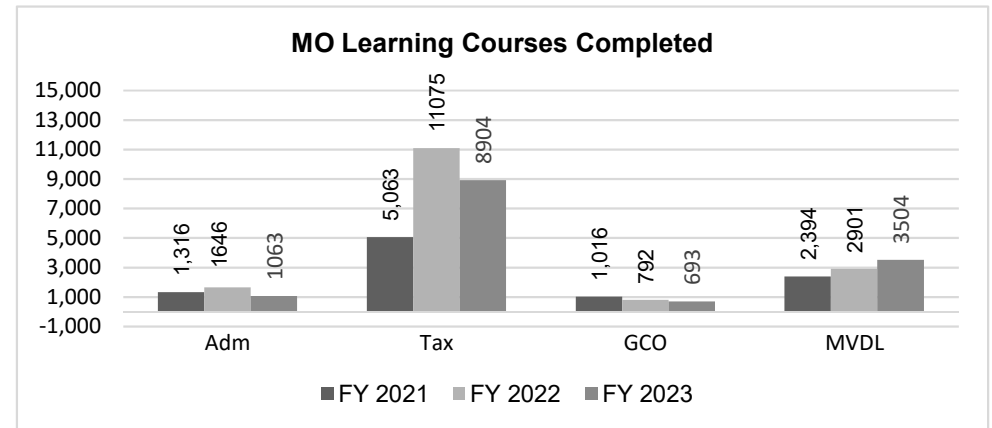
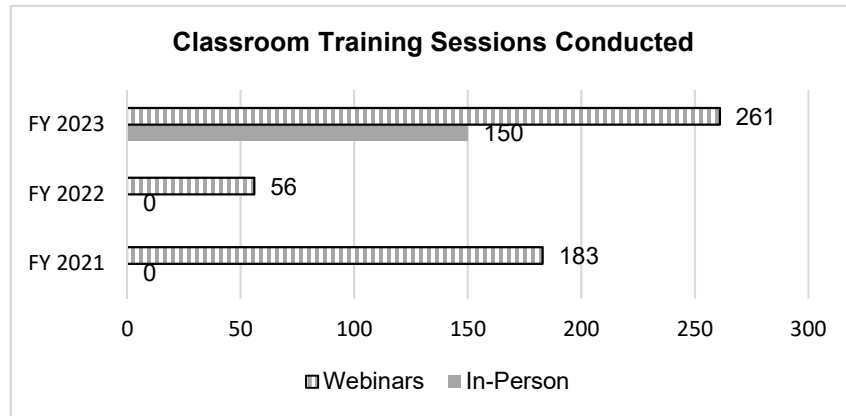
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships, Employee Recognition and Engagement.

1b. What does this program do?

The Administration Division provides administrative support and executive leadership to help all department divisions by enabling them to focus on their primary responsibilities with effective communication strategies, human resource and payroll processing, professional development initiatives, financial and general services.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

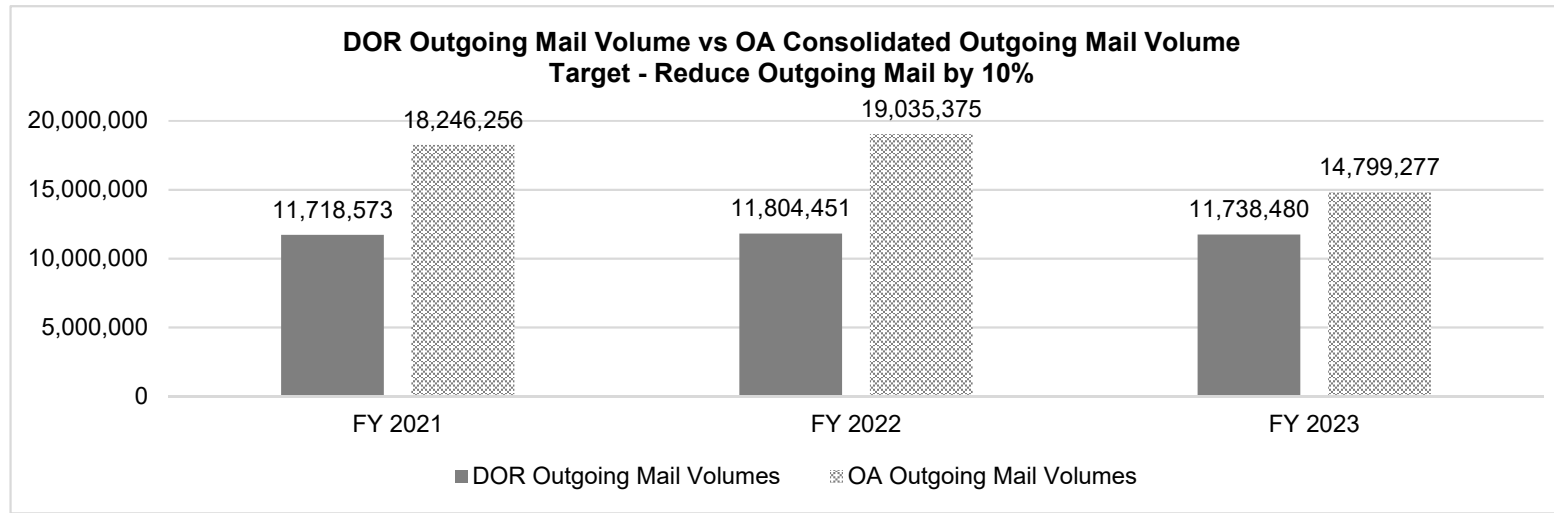
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

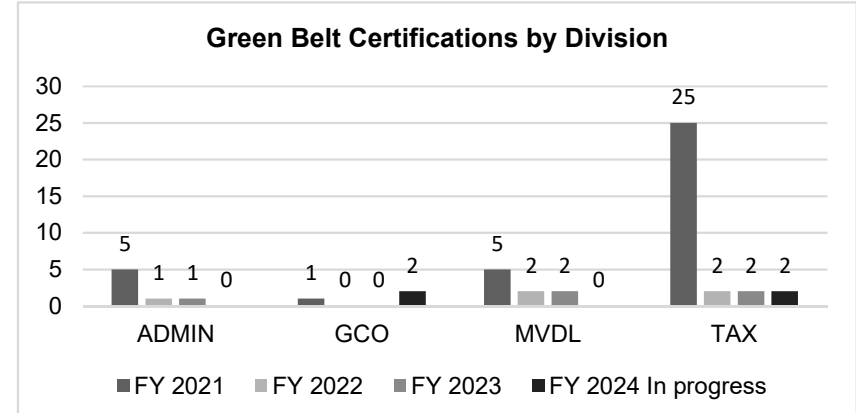
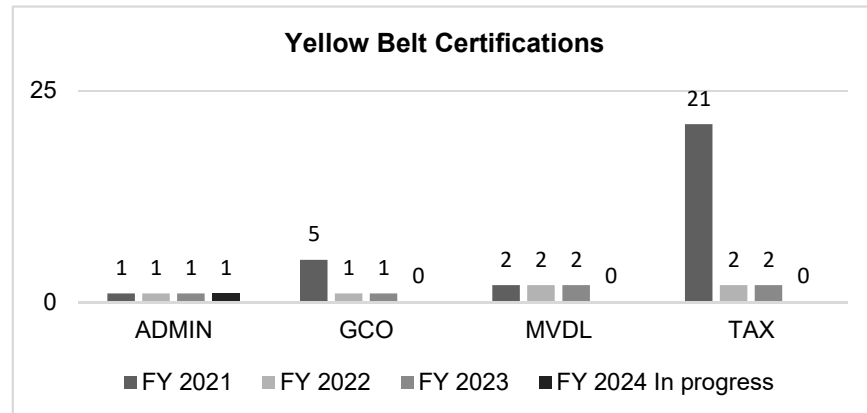
Program is found in the following core budget(s): Administration/Postage

2a. Provide an activity measure(s) for the program (cont).



2b. Provide a measure(s) of the program's quality.

The Department of Revenue's goal is to create a pool of certified professionals that are ready, willing and able to lead teams, projects and DOR initiatives.



PROGRAM DESCRIPTION

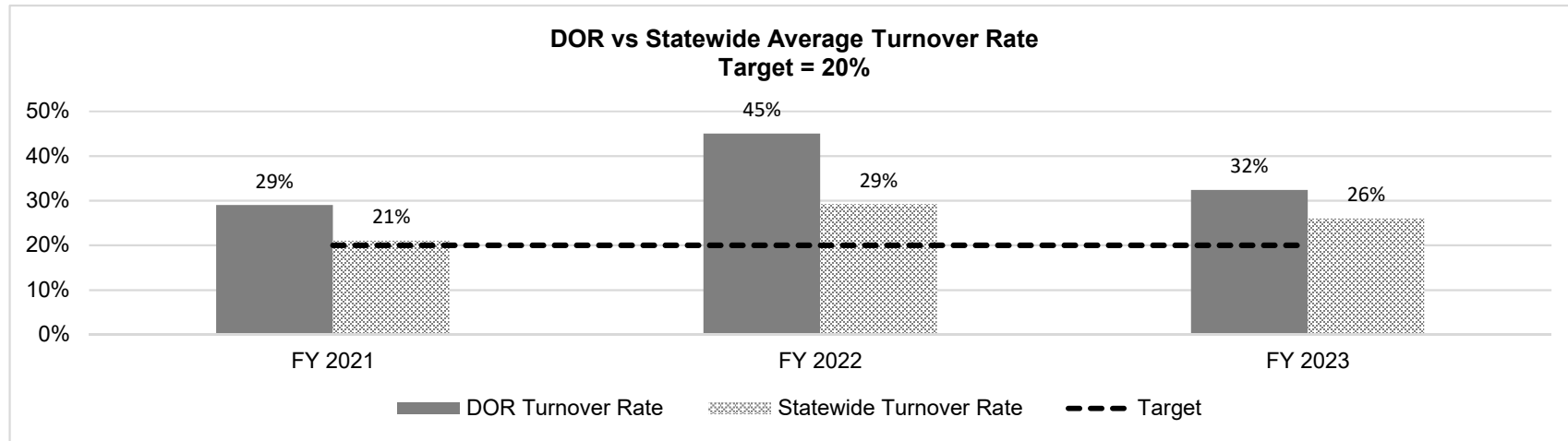
Department of Revenue

HB Section(s): 4.005 and 4.025

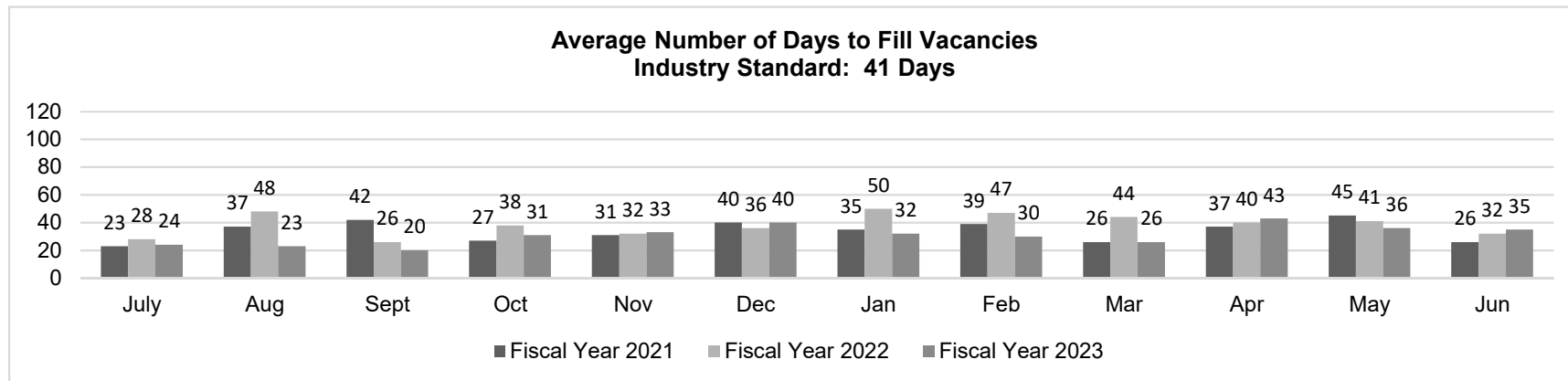
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2c. Provide a measure(s) of the program's impact.



2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

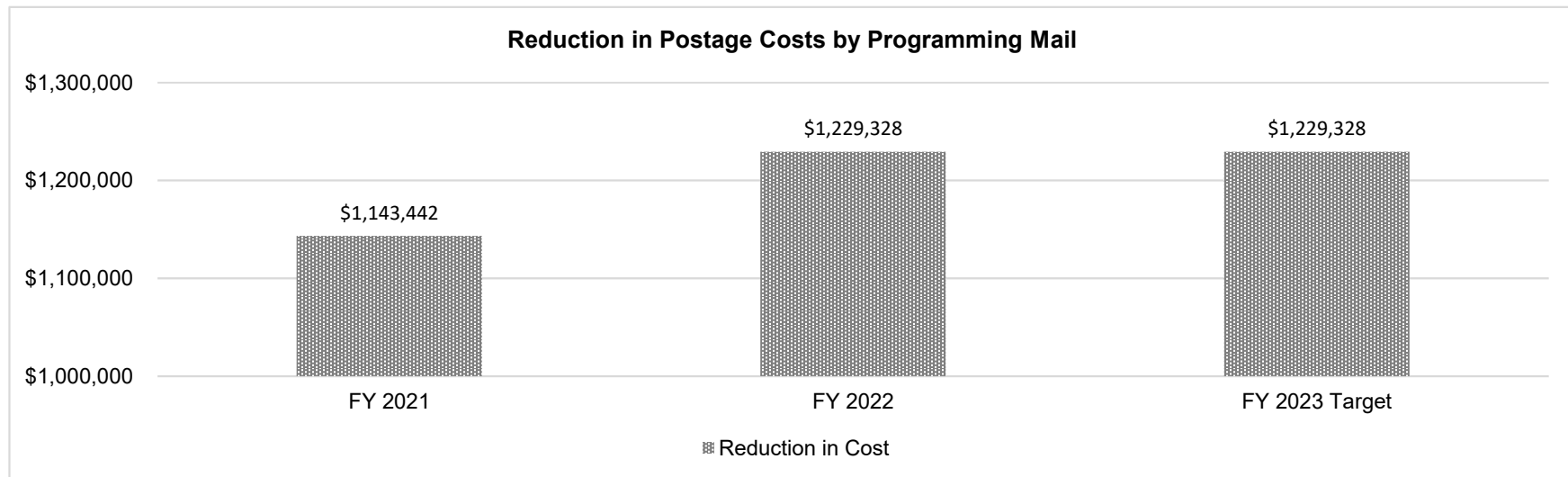
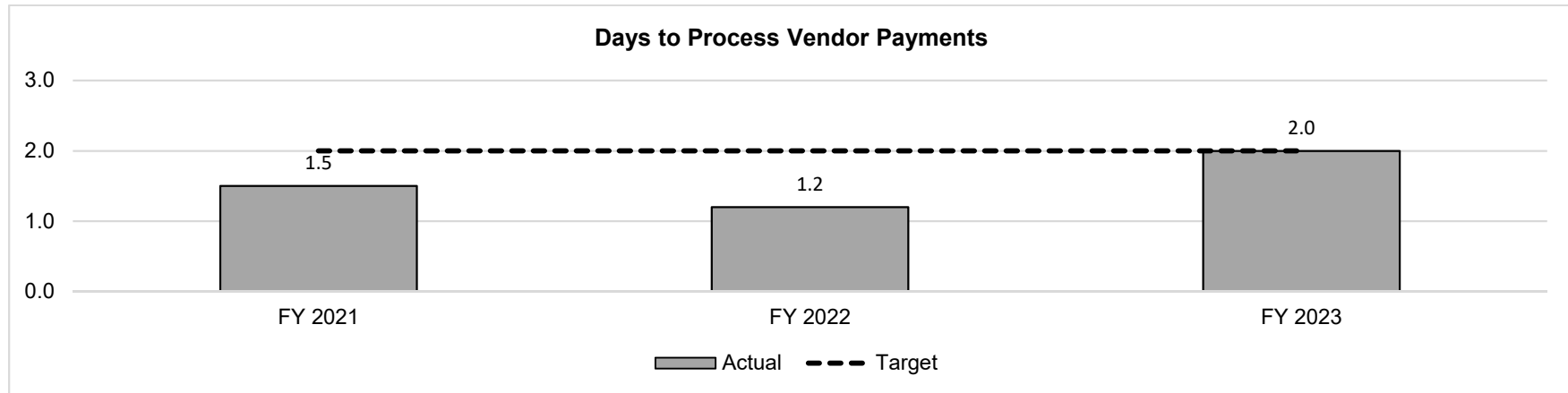
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2d. Provide a measure(s) of the program's efficiency (cont).



The Department programs its outgoing mail to take advantage of United State Postal Service postage discounts.

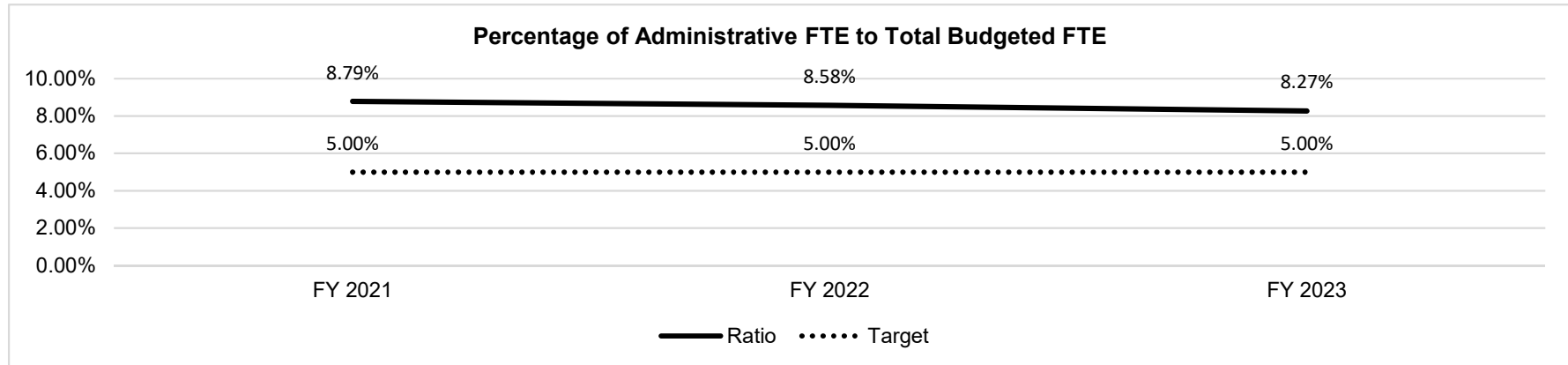
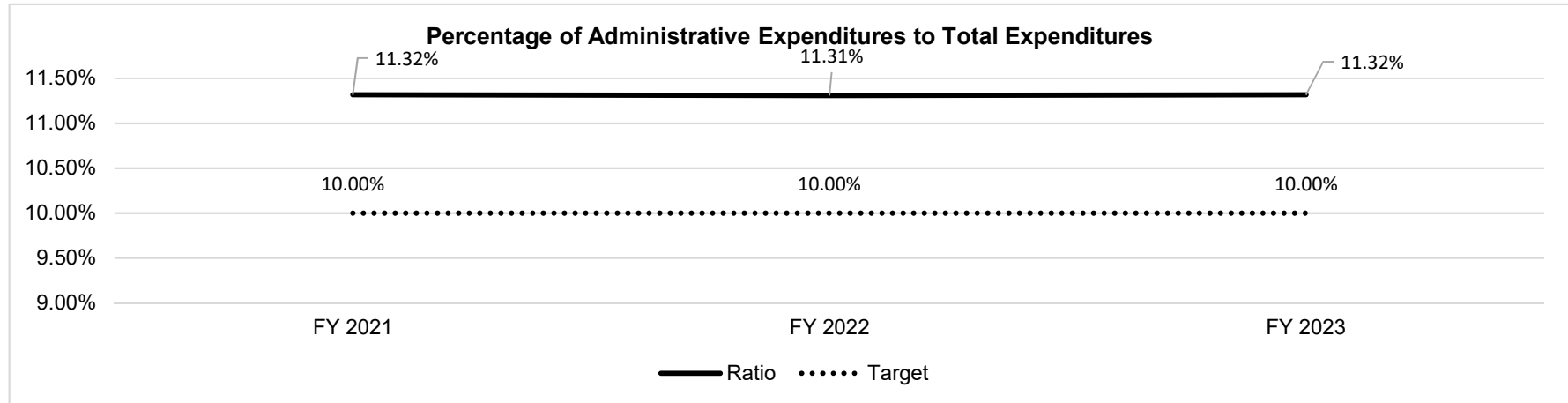
PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage



PROGRAM DESCRIPTION

Department of Revenue

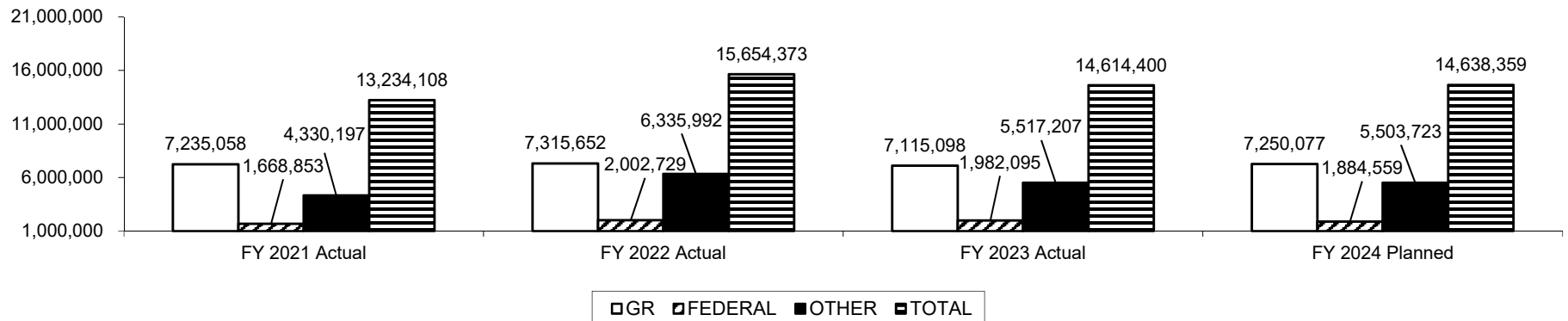
HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)

Program Expenditure History



Includes Postage expenditures

4. What are the sources of the "Other " funds?

Child Support Enforcement (0169); Health Initiatives (0275); Conservation Commission (0609); Motor Vehicle Commission (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

Costs to transact child support IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transactions costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

7. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L.93-647 and 45 CRF, Section 303.20

NEW DECISION ITEM

RANK: 8 OF 10

Department of Revenue	Budget Unit	86135C
Division - Administration		
DI Name - MOVERS Implementation Resources	DI# 1860006	HB Section
		4.025

1. AMOUNT OF REQUEST

FY 2025 Budget Request				
	GR	Federal	Other	Total
PS	160,000	0	0	160,000
EE	5,000	0	0	5,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	165,000	0	0	165,000
FTE	2.00	0.00	0.00	2.00

Est. Fringe	89,670	0	0	89,670
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:
Non-Counts:

FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total
PS	80,000	0	0	80,000
EE	2,500	0	0	2,500
PSD	0	0	0	0
TRF	0	0	0	0
Total	82,500	0	0	82,500
FTE	1.00	0.00	0.00	1.00

Est. Fringe	44,835	0	0	44,835
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other:	<u>Resources needed to ensure successful MOVERS project implementation.</u>

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue is experiencing staffing challenges to accomplish existing Financial, Budget, Accounting, and Human Resource job functions while also fulfilling the responsibilities expected of our agency for the Missouri Vital Enterprises Resource System (MOVERS) project. While OA received funding for this project and have been posting jobs specific to the MOVERS project, agencies were not given funding and the Department is struggling to be successful with our limited resources both in day-to-day operations and the tasks expected with the project. We are seeking two FTE, one will be assigned to the financial implementation of MOVERS and the other for the Human Resources phase.

NEW DECISION ITEM

RANK: 8 OF 10

Department of Revenue		Budget Unit <u>86135C</u>	
Division - Administration			
DI Name - MOVERS Implementation Resources	DI# 1860006	HB Section	<u>4.025</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

These new positions will be required to learn our existing processes and then transfer that knowledge to the MOVERS project full-time. These positions will be involved in agency specific data conversion, testing various transaction scenarios, learn how to extract data from MOVERS for reporting purposes, and bring back that knowledge by training DOR system users. We anticipate these positions ending following full implementation of MOVERS. At that time, we would plan to transition these positions into existing vacancies and reduce our core accordingly.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-11AC90	80,000	1.0					80,000	1.0	
100-12HR40	80,000	1.0					80,000	1.0	
Total PS	160,000	2.0	0	0.0	0	0.0	160,000	2.0	0
190 - Supplies	5,000						5,000		
	0						0		
	0						0		
Total EE	5,000		0		0		5,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	165,000	2.0	0	0.0	0	0.0	165,000	2.0	0

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue			Budget Unit		86135C				
Division - Administration			HB Section		4.025				
DI Name - MOVERS Implementation Resources			DI# 1860006						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
100-11AC90	80,000	1.0					80,000	1.0	
Total PS	80,000	1.0	0	0.0	0	0.0	80,000	1.0	0
190 - Supplies	2,500						2,500		
							0		
							0		
							0		
Total EE	2,500		0		0		2,500		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	82,500	1.0	0	0.0	0	0.0	82,500	1.0	0

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue	Budget Unit 86135C
Division - Administration	
DI Name - MOVERS Implementation Resources DI# 1860006	HB Section 4.025

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

<p>6a. Provide an activity measure(s) for the program. Positions will be assigned 100% to the MOVERS project.</p>	<p>6b. Provide a measure(s) of the program's quality. By DOR having dedicated MOVERS team members the transfer of knowledge back to DOR team members upon implementation will be extremely valuable.</p>
<p>6c. Provide a measure(s) of the program's impact. It is critical that DOR be thoroughly involved in MOVERS. State money collected by the Department totaled \$181 billion in Fiscal Year 2022 and these funds are ran through this system. The Department collected 99.03 percent of the state's General Fund collections and 39.62% of state funds' collections.</p>	<p>6d. Provide a measure(s) of the program's efficiency. Fully engaged in the MOVERS Financial and Human Resource system development, implementation and training.</p>

NEW DECISION ITEM

RANK: 8 **OF** 10

Department of Revenue		Budget Unit	86135C
Division - Administration			
DI Name - MOVERS Implementation Resources	DI# 1860006	HB Section	4.025

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DOR to obtain the funding to employ the staff necessary to devote 100% of time to the MOVERS project.

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
MOVERS Implementation Resource - 1860006								
ACCOUNTANT MANAGER	0	0.00	0	0.00	80,000	1.00	80,000	1.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	80,000	1.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	160,000	2.00	80,000	1.00
SUPPLIES	0	0.00	0	0.00	5,000	0.00	2,500	0.00
TOTAL - EE	0	0.00	0	0.00	5,000	0.00	2,500	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$165,000	2.00	\$82,500	1.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$165,000	2.00	\$82,500	1.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	86150C
Division - Administration		
Core - Postage	HB Section	4.025

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	3,529,183	0	50,745	3,579,928	EE	3,529,183	0	50,745	3,579,928
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	3,529,183	0	50,745	3,579,928	Total	3,529,183	0	50,745	3,579,928
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609)				Other Funds:				

2. CORE DESCRIPTION

The Department of Revenue postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail.

Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail.

These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

CORE DECISION ITEM

Department of Revenue	Budget Unit	86150C
Division - Administration		
Core - Postage	HB Section	4.025

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	3,093,756	3,093,756	3,579,928	3,579,928
Less Reverted (All Funds)	(91,451)	(91,451)	(97,168)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	3,002,305	3,002,305	3,482,760	3,579,928
Actual Expenditures (All Funds)	3,002,304	4,770,133	3,732,761	N/A
Unexpended (All Funds)	1	(1,767,828)	(250,001)	N/A
Unexpended, by Fund:				
General Revenue	1	(1,767,828)	(250,001)	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)			

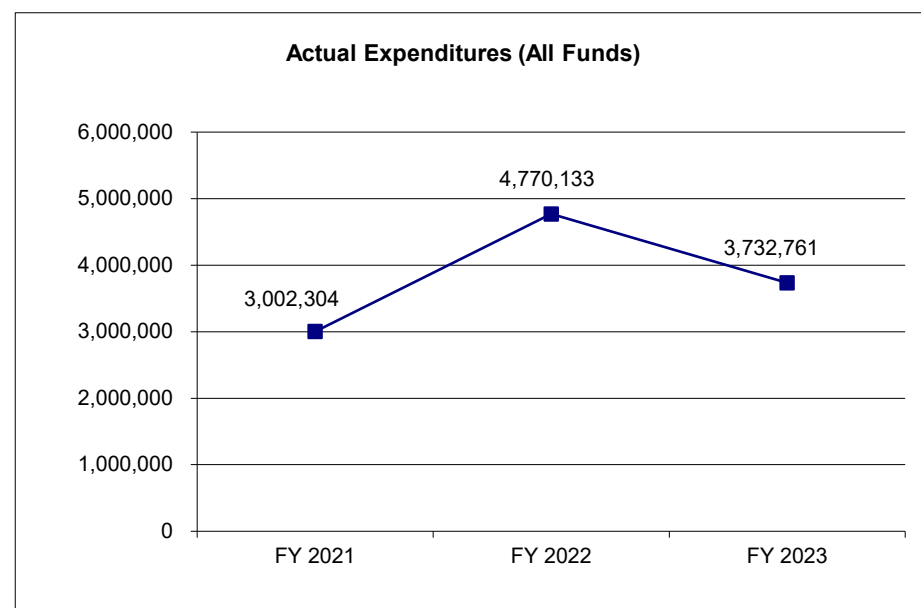
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional costs are included in the Highway Collections budget unit.



CORE RECONCILIATION DETAIL

STATE
POSTAGE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	3,529,183	0	50,745	3,579,928	
	Total	0.00	3,529,183	0	50,745	3,579,928	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	3,529,183	0	50,745	3,579,928	
	Total	0.00	3,529,183	0	50,745	3,579,928	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	3,529,183	0	50,745	3,579,928	
	Total	0.00	3,529,183	0	50,745	3,579,928	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	675	0.00	675	0.00	675	0.00
SUPPLIES	3,325,330	0.00	3,021,114	0.00	3,021,114	0.00	3,021,114	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	677	0.00	677	0.00	677	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	261,001	0.00	348,962	0.00	348,962	0.00	348,962	0.00
M&R SERVICES	139,899	0.00	102,000	0.00	102,000	0.00	102,000	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	0	0.00	100,000	0.00	100,000	0.00	100,000	0.00
EQUIPMENT RENTALS & LEASES	6,531	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	3,732,761	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00
GRAND TOTAL	\$3,732,761	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00
GENERAL REVENUE	\$3,682,177	0.00	\$3,529,183	0.00	\$3,529,183	0.00	\$3,529,183	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00	\$50,745	0.00

NEW DECISION ITEM
RANK: 9 OF 10

Department of Revenue		Budget Unit	86150C, 86110C
Division of Administration			
DI Name - Postage Rate Increase	DI# 1860007	HB Section	4.025, 4.005

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	383,449	0	235,017	618,466
PSD	0	0	0	0
TRF	0	0	0	0
Total	383,449	0	235,017	618,466
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: State Highway and Transportation (0644)
Non-Counts:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	383,449	0	235,017	618,466
PSD	0	0	0	0
TRF	0	0	0	0
Total	383,449	0	235,017	618,466
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2023 and July of 2023. There was an overall 9.6% increase to mail a letter, 9.9% increase to mail a postcard and an 8.7% increase to mail certified. Because of the increase in postage costs, the Department will experience a shortfall in its postage budget.

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue	Budget Unit	86150C, 86110C
Division of Administration		
DI Name - Postage Rate Increase	DI# 1860007	HB Section 4.025, 4.005

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Letter Mail	272,376	Core/Highway Collections Allocation		
Postcards	107,514	Core	0101	0075 \$ 383,449
Certified	238,576			
Total FY25 Increase	618,466	Highway Collections		
			0644	1796 \$ 235,017
				\$ 618,466

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
190 - Supplies	383,449		0		235,017		618,466		
Total EE	383,449		0		235,017		618,466		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	383,449	0.0	0	0.0	235,017	0.0	618,466	0.0	0

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue			Budget Unit <u>86150C, 86110C</u>						
Division of Administration									
DI Name - Postage Rate Increase		DI# 1860007	HB Section		<u>4.025, 4.005</u>				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
190 - Supplies	383,449		0		235,017		618,466		
Total EE	<u>383,449</u>		<u>0</u>		<u>235,017</u>		<u>618,466</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u><u>383,449</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>235,017</u></u>	<u><u>0.0</u></u>	<u><u>618,466</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue	Budget Unit	86150C, 86110C
Division of Administration		
DI Name - Postage Rate Increase	DI# 1860007	HB Section 4.025, 4.005

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

NEW DECISION ITEM

RANK: 9 **OF** 10

Department of Revenue		Budget Unit	<u>86150C, 86110C</u>
Division of Administration			
DI Name - Postage Rate Increase	DI# 1860007	HB Section	<u>4.025, 4.005</u>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
Postage Rate Increase - 1860007								
SUPPLIES	0	0.00	0	0.00	383,449	0.00	383,449	0.00
TOTAL - EE	0	0.00	0	0.00	383,449	0.00	383,449	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$383,449	0.00	\$383,449	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$383,449	0.00	\$383,449	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Postage Rate Increase - 1860007								
SUPPLIES	0	0.00	0	0.00	235,017	0.00	235,017	0.00
TOTAL - EE	0	0.00	0	0.00	235,017	0.00	235,017	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$235,017	0.00	\$235,017	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$235,017	0.00	\$235,017	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87021C
Division - Taxation		
Core - Appropriated Tax Credits (Rolling Stock)	HB Section	

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects taxes imposed on freight line companies as authorized by Sections 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Revenue Fund. The remaining proceeds are distributed to counties based on each county's percentage of rail track line to the aggregate total of the state.

Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions.

This appropriation was not funded in Fiscal Year 2021 and Fiscal Year 2022.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87021C
Division - Taxation		
Core - Appropriated Tax Credits (Rolling Stock)	HB Section	

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	0	0	200,000	200,000
Less Reverted (All Funds)	0	0	(6,000)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	194,000	200,000
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	194,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	194,000	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)

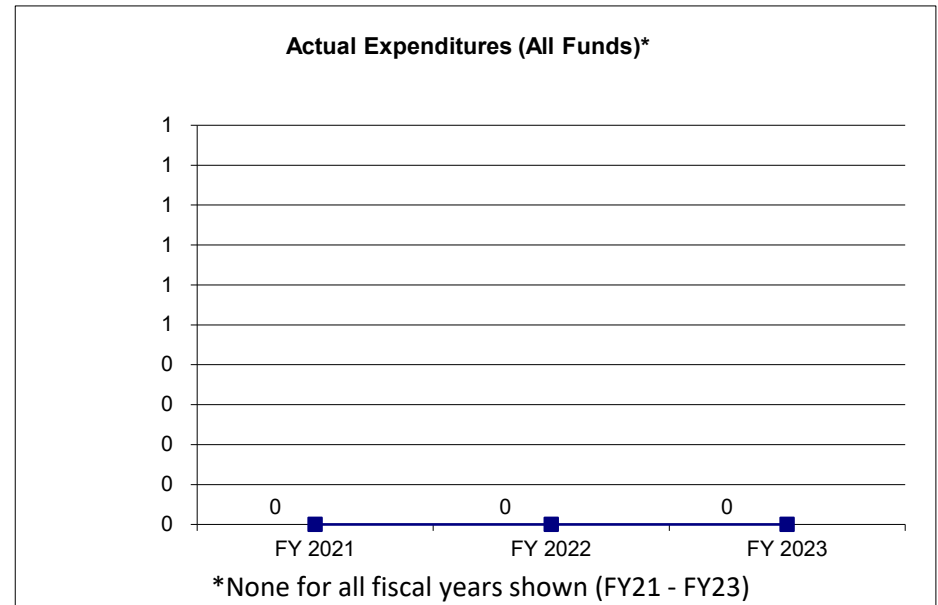
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) The Rolling Stock Tax Credit was included in the Department of Economic Development's (DED) budget in Fiscal Year 2019. It was transferred to the Department of Revenue in the Fiscal Year 2020 budget process. The DED appropriation was only funded for \$1 in Fiscal Year 2019.



CORE RECONCILIATION DETAIL

STATE
APPROPRIATED TAX CREDITS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
APPROPRIATED TAX CREDITS									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL - PD	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
GRAND TOTAL	\$0	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$0	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$0	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

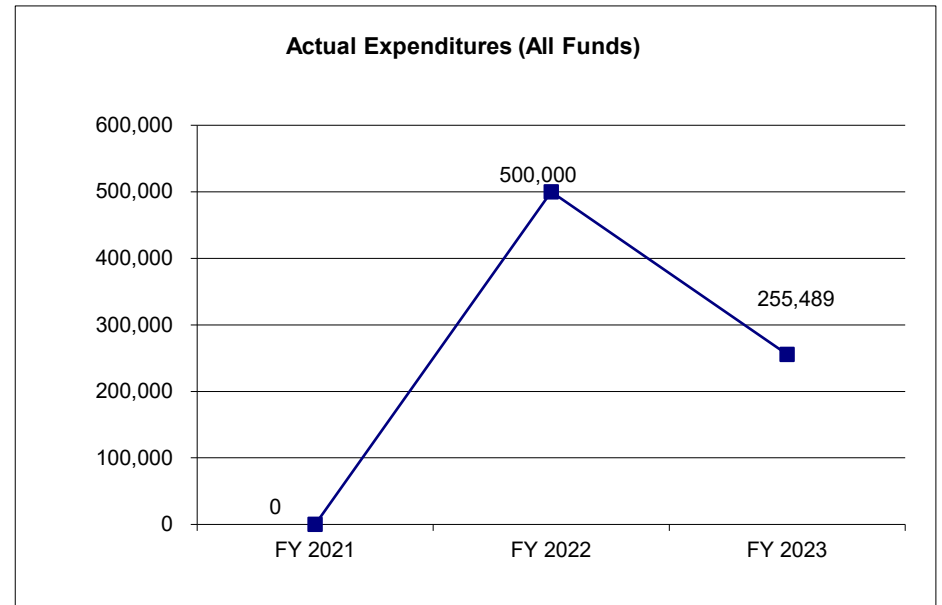
Department of Revenue Division - Taxation Core - Port AIM Zone	Budget Unit <u>86160C</u> HB Section <u>4.03</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center;">FY 2025 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: right;">2,091,155</td> <td style="text-align: right;">2,091,155</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: right;">2,091,155</td> <td style="text-align: right;">2,091,155</td> </tr> <tr> <td>FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>		FY 2025 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	2,091,155	2,091,155	TRF	0	0	0	0	Total	0	0	2,091,155	2,091,155	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center;">FY 2025 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: right;">2,091,155</td> <td style="text-align: right;">2,091,155</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: right;">2,091,155</td> <td style="text-align: right;">2,091,155</td> </tr> <tr> <td>FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>		FY 2025 Governor's Recommendation					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	2,091,155	2,091,155	TRF	0	0	0	0	Total	0	0	2,091,155	2,091,155	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0
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FTE	0.00	0.00	0.00	0.00																																																																																							
Est. Fringe	0	0	0	0																																																																																							
Other Funds: Port Authority Aim Zone Fund (0583)	Other Funds:																																																																																										
2. CORE DESCRIPTION																																																																																											
<p>Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent.</p> <p>This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86160C</u>
Division - Taxation	
Core - Port AIM Zone	HB Section <u>4.03</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	100,000	500,000	2,149,065	2,091,155
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	100,000	500,000	2,149,065	2,091,155
Actual Expenditures (All Funds)	0	500,000	255,489	N/A
Unexpended (All Funds)	100,000	0	1,893,576	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	100,000	0	1,893,576	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
PORT AIM ZONES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,091,155	2,091,155	
	Total	0.00	0	0	2,091,155	2,091,155	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,091,155	2,091,155	
	Total	0.00	0	0	2,091,155	2,091,155	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,091,155	2,091,155	
	Total	0.00	0	0	2,091,155	2,091,155	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item								
Budget Object Summary								
Fund	FY 2023 ACTUAL DOLLAR	FY 2023 ACTUAL FTE	FY 2024 BUDGET DOLLAR	FY 2024 BUDGET FTE	FY 2025 DEPT REQ DOLLAR	FY 2025 DEPT REQ FTE	FY 2025 GOV REC DOLLAR	FY 2025 GOV REC FTE
PORT AIM ZONES								
CORE								
PROGRAM-SPECIFIC								
PORT AUTHORITY AIM ZONE FUND	255,489	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
TOTAL - PD	255,489	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
TOTAL	255,489	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
GRAND TOTAL	\$255,489	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PORT AIM ZONES								
CORE								
PROGRAM DISTRIBUTIONS	255,489	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
TOTAL - PD	255,489	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
GRAND TOTAL	\$255,489	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$255,489	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00

CORE DECISION ITEM

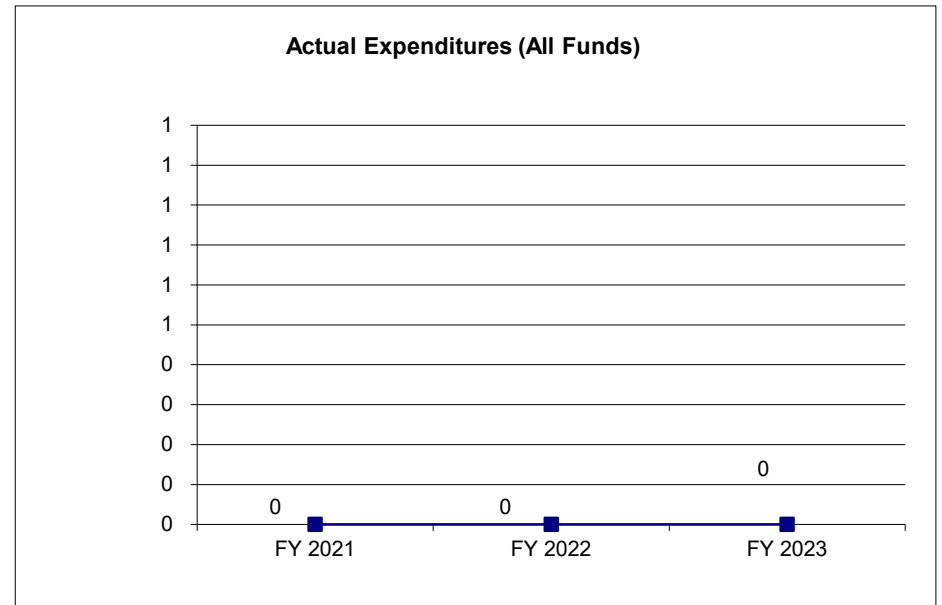
Department of Revenue					Budget Unit					86160C				
Division - Taxation														
Core - TIME Zone Appropriation Fund					HB Section					4.03				
1. CORE FINANCIAL SUMMARY														
FY 2025 Budget Request					FY 2025 Governor's Recommendation									
	GR	Federal	Other	Total		GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0					
EE	0	0	0	0	EE	0	0	0	0					
PSD	0	0	1,000,000	1,000,000	PSD	0	0	1,000,000	1,000,000					
TRF	0	0	0	0	TRF	0	0	0	0					
Total	0	0	1,000,000	1,000,000	Total	0	0	1,000,000	1,000,000					
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00					
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0					
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.									
Other Funds: TIME Zone Fund (0583)					Other Funds:									
2. CORE DESCRIPTION														
Chapter 620, RSMo, requires the Department of Revenue to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region. The Department, by statute, is allowed to appropriate an amount of \$5,000,000 within a fiscal year.														
3. PROGRAM LISTING (list programs included in this core funding)														

CORE DECISION ITEM

Department of Revenue	Budget Unit	86160C
Division - Taxation		
Core - TIME Zone Appropriation Fund	HB Section	4.03

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	0	0	0	1,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	0	1,000,000
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
TIME ZONE DISTRIBUTIONS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	1,000,000	1,000,000	
	Total	0.00	0	0	1,000,000	1,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	1,000,000	1,000,000	
	Total	0.00	0	0	1,000,000	1,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	1,000,000	1,000,000	
	Total	0.00	0	0	1,000,000	1,000,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TIME ZONE DISTRIBUTIONS								
CORE								
PROGRAM-SPECIFIC								
TIME ZONE FUND	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL - PD	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
GRAND TOTAL	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TIME ZONE DISTRIBUTIONS								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL - PD	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
GRAND TOTAL	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87060C
Divisions - Taxation and Administration		
Core - Prosecuting Attorney/Collection Agency Fees	HB Section	4.035

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	900,000	0	0	900,000	EE	900,000	0	0	900,000
PSD	2,000,000	0	0	2,000,000	PSD	2,000,000	0	0	2,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000	Total	2,900,000	0	0	2,900,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

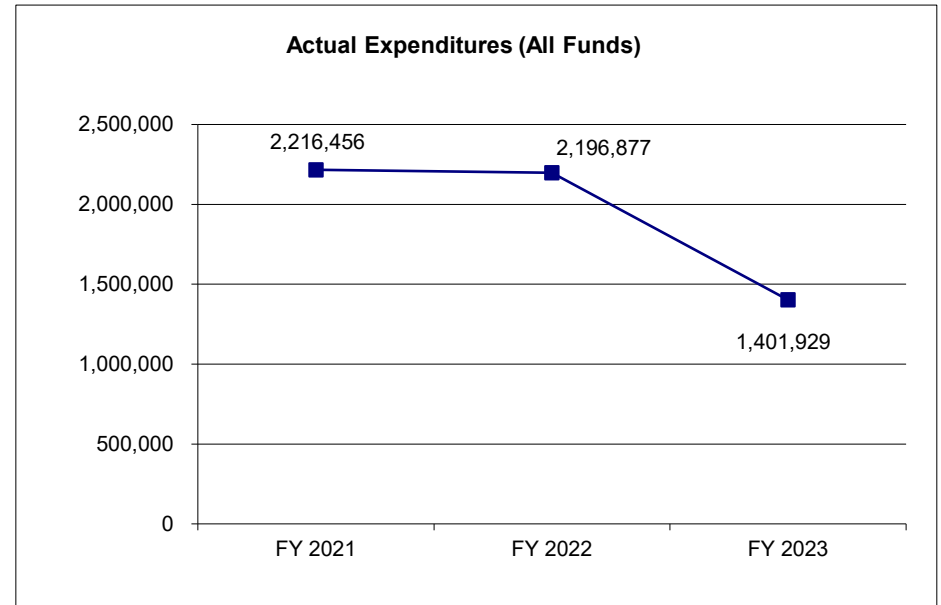
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Divisions - Taxation and Administration	
Core - Prosecuting Attorney/Collection Agency Fees	HB Section <u>4.035</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Actual Expenditures (All Funds)	2,216,456	2,196,877	1,401,929	N/A
Unexpended (All Funds)	683,544	703,123	1,498,071	N/A
Unexpended, by Fund:				
General Revenue	683,544	703,123	1,498,071	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,900,000	0	0	2,900,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,900,000	0	0	2,900,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,900,000	0	0	2,900,000	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	428,391	0.00	900,000	0.00	900,000	0.00	900,000	0.00	
TOTAL - EE	428,391	0.00	900,000	0.00	900,000	0.00	900,000	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	973,538	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL - PD	973,538	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL	1,401,929	0.00	2,900,000	0.00	2,900,000	0.00	2,900,000	0.00	
GRAND TOTAL	\$1,401,929	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	428,391	0.00	900,000	0.00	900,000	0.00	900,000	0.00
TOTAL - EE	428,391	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM DISTRIBUTIONS	973,538	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	973,538	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$1,401,929	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
GENERAL REVENUE	\$1,401,929	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

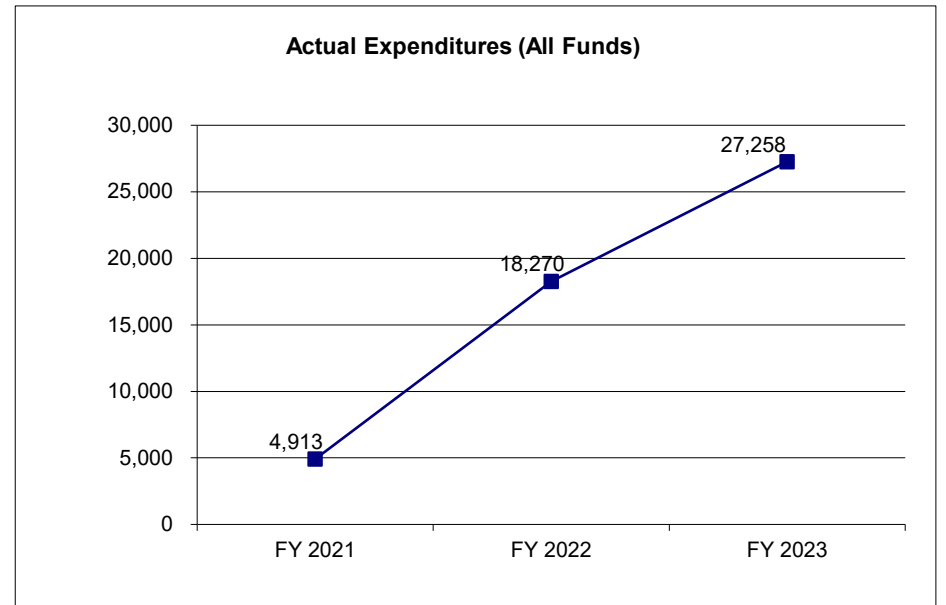
Department of Revenue Division - Taxation Core - County Filing Fees	Budget Unit <u>87080C</u> HB Section <u>4.04</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2025 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">200,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">200,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p style="font-size: small; margin-top: 5px;">Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p>		FY 2025 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	200,000	0	0	200,000	TRF	0	0	0	0	Total	200,000	0	0	200,000	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2025 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">200,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">200,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">200,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p style="font-size: small; margin-top: 5px;">Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p>		FY 2025 Governor's Recommendation					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	200,000	0	0	200,000	TRF	0	0	0	0	Total	200,000	0	0	200,000	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0
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Total	200,000	0	0	200,000																																																																																							
FTE	0.00	0.00	0.00	0.00																																																																																							
Est. Fringe	0	0	0	0																																																																																							
Other Funds:																																																																																											
2. CORE DESCRIPTION																																																																																											
<p>Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division - Taxation	
Core - County Filing Fees	HB Section <u>4.04</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	200,000	200,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	200,000	200,000	200,000	200,000
Actual Expenditures (All Funds)	4,913	18,270	27,258	N/A
Unexpended (All Funds)	195,087	181,730	172,742	N/A
Unexpended, by Fund:				
General Revenue	195,087	181,730	172,742	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
COUNTY LIEN FILING FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY LIEN FILING FEES									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	27,258	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL - PD	27,258	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL	27,258	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
GRAND TOTAL	\$27,258	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	27,258	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	27,258	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$27,258	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$27,258	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

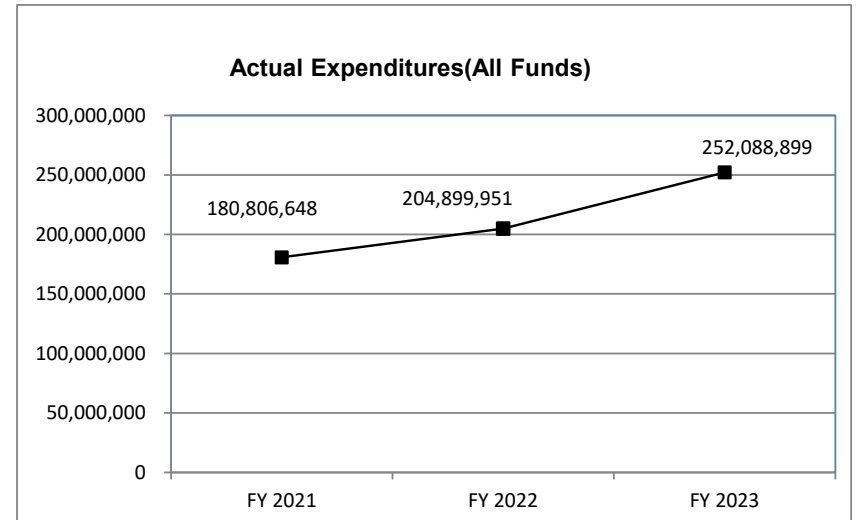
Department of Revenue					Budget Unit 87030C				
Division - Taxation									
Core - Motor Fuel Tax Distribution					HB Section 4.045				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	305,000,000	305,000,000	PSD	0	0	305,000,000	305,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	305,000,000	305,000,000	Total	0	0	305,000,000	305,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: Motor Fuel Tax Fund (0673)					Other Funds:				
2. CORE DESCRIPTION									
Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution.									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>
Division - Taxation	
Core - Motor Fuel Tax Distribution	HB Section <u>4.045</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	195,000,000	215,829,687	262,208,290	305,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	195,000,000	215,829,687	262,208,290	305,000,000
Actual Expenditures(All Funds)	180,806,648	204,899,951	252,088,899	N/A
Unexpended (All Funds)	14,193,352	10,929,736	10,119,391	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	14,193,352	10,929,736	10,119,391	N/A



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
MOTOR FUEL TAX DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	305,000,000	305,000,000	
	Total	0.00	0	0	305,000,000	305,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	305,000,000	305,000,000	
	Total	0.00	0	0	305,000,000	305,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	305,000,000	305,000,000	
	Total	0.00	0	0	305,000,000	305,000,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	252,088,899	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
TOTAL - PD	252,088,899	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
TOTAL	252,088,899	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
Motor Fuel Tax Distribution - 1860012								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	0	0.00	0	0.00	0	0.00	231,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	231,000,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	231,000,000	0.00
GRAND TOTAL	\$252,088,899	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$536,000,000	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	252,088,899	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
TOTAL - PD	252,088,899	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
GRAND TOTAL	\$252,088,899	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$252,088,899	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00

NEW DECISION ITEM																																																																									
RANK: _____		OF _____																																																																							
Department of Revenue		Budget Unit 87030 C																																																																							
Taxation Division																																																																									
DI Name Motor Fuel Distribution		DI# 1860012																																																																							
		HB Section HB 4																																																																							
1. AMOUNT OF REQUEST																																																																									
<div style="display: flex; justify-content: space-around;"> <div style="width: 45%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center;">FY 2025 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table> </div> <div style="width: 45%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center;">FY 2025 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">231,000,000</td> <td style="text-align: center;">231,000,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">231,000,000</td> <td style="text-align: center;">231,000,000</td> </tr> </tbody> </table> </div> </div>					FY 2025 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	TRF	0	0	0	0	Total	0	0	0	0		FY 2025 Governor's Recommendation					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	231,000,000	231,000,000	TRF	0	0	0	0	Total	0	0	231,000,000	231,000,000
	FY 2025 Budget Request																																																																								
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Total	0	0	231,000,000	231,000,000																																																																					
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<p>Other Funds: Motor Fuel Tax Fund (0673)</p> <p>Non-Counts:</p>																																																																									
2. THIS REQUEST CAN BE CATEGORIZED AS:																																																																									
<table style="width: 100%;"> <tr> <td style="width: 33%;"> <input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan </td> <td style="width: 33%;"> <input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____ </td> <td style="width: 33%;"> <input type="checkbox"/> Fund Switch <input checked="" type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement </td> </tr> </table>				<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan	<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____	<input type="checkbox"/> Fund Switch <input checked="" type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement																																																																			
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3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.																																																																									
<p>Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents a gallon on October 1, 2021 and 22 cents a gallon on July 1, 2022. The rate will increase to 24.5 cents a gallon on July 1, 2023; 27 cents per gallon on July 1, 2024; and 29.5 cents a gallon on July 1, 2025.</p> <p>During FY 2023, the Taxation Division distributed \$252,088,899 of the \$262,208,290 allotment to the cities and counties of Missouri. This was an increase of 23% from FY 2022. Based on this increase, we believe we requested an additional \$51 million for FY 2024. Using FY 2023 and FY 2024 data, we estimate total distribution for FY 2025 to be \$536 million. Starting with an estimated FY 2025 budget of \$305 million, we estimate we will need an additional \$231 million to be able to distribute the monies due to the cities and counties of Missouri during FY2025.</p>																																																																									

NEW DECISION ITEM RANK: _____ OF _____															
Department of Revenue				Budget Unit 87030 C											
Taxation Division				HB Section HB 4											
DI Name Motor Fuel Distribution				DI# 1860012											
4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)															
<p>The Department is requesting a supplemental increase for Fiscal Year 2025 based on the anticipated increase to the motor fuel tax distribution to the cities and counties.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;">Current Appropriation</td> <td style="text-align: right;">\$305,000,000.00</td> </tr> <tr> <td>Anticipated City & County Distribution</td> <td style="text-align: right;">\$536,000,000.00</td> </tr> <tr> <td> Appropriation Shortage</td> <td style="text-align: right;"> (\$231,000,000.00)</td> </tr> </table>										Current Appropriation	\$305,000,000.00	Anticipated City & County Distribution	\$536,000,000.00	 Appropriation Shortage	 (\$231,000,000.00)
Current Appropriation	\$305,000,000.00														
Anticipated City & County Distribution	\$536,000,000.00														
 Appropriation Shortage	 (\$231,000,000.00)														
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.															
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS						
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0						
Total EE	0		0		0		0		0						
Program Distributions					0		0								
Total PSD	0		0		0		0		0						
Transfers					0		0								
Total TRF	0		0		0		0		0						
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0						

NEW DECISION ITEM									
RANK: _____					OF _____				
Department of Revenue					Budget Unit <u>87030 C</u>				
Taxation Division									
DI Name Motor Fuel Distribution					DI# <u>1860012</u>				
					HB Section <u>HB 4</u>				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions					231,000,000		231,000,000		0
Total PSD	0		0		231,000,000		231,000,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	231,000,000	0.0	231,000,000	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
Motor Fuel Tax Distribution - 1860012								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	0	0.00	231,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	231,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$231,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$231,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87032C
Division - Motor Vehicle and Driver Licensing		
Core - Emblem Use Fee Distribution	HB Section	4.05

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	34,100	0	0	34,100	PSD	34,100	0	0	34,100
TRF	0	0	0	0	TRF	0	0	0	0
Total	34,100	0	0	34,100	Total	34,100	0	0	34,100
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Individuals requesting specialty plates make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri.

Section 301.3175, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation.

Section 301.3176, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACKSTOPPERS specialty plate to the BackStoppers Organization.

CORE DECISION ITEM

Department of Revenue	Budget Unit	87032C
Division - Motor Vehicle and Driver Licensing		
Core - Emblem Use Fee Distribution	HB Section	4.05

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

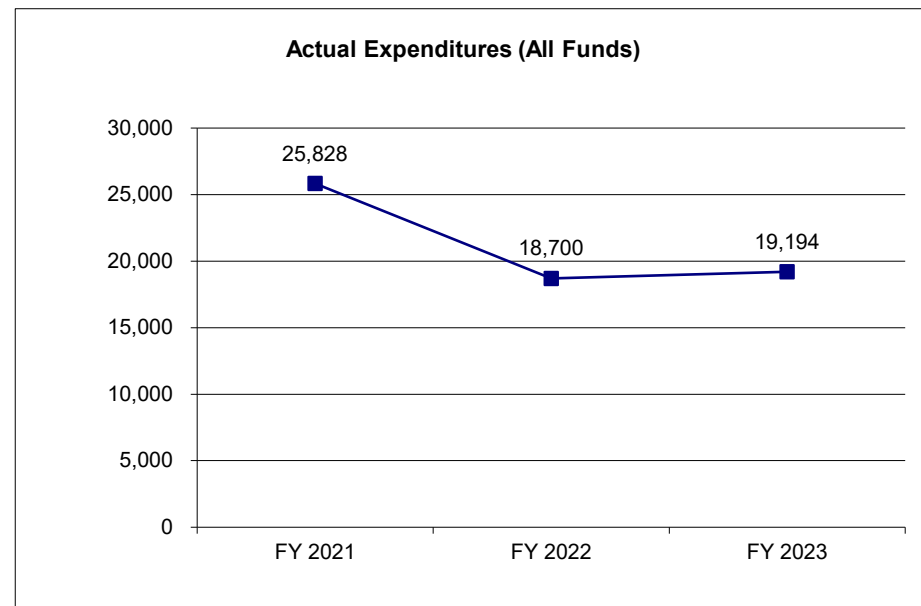
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	34,100	34,100	34,100	34,100
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	34,100	34,100	34,100	34,100
Actual Expenditures (All Funds)	25,828	18,700	19,194	N/A
Unexpended (All Funds)	8,272	15,400	14,906	N/A
Unexpended, by Fund:				
General Revenue	8,272	15,400	14,906	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE
EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	34,100	0	0	34,100	
	Total	0.00	34,100	0	0	34,100	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	34,100	0	0	34,100	
	Total	0.00	34,100	0	0	34,100	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	34,100	0	0	34,100	
	Total	0.00	34,100	0	0	34,100	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
EMBLEM USE FEE DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	19,194	0.00	34,100	0.00	34,100	0.00	34,100	0.00	
TOTAL - PD	19,194	0.00	34,100	0.00	34,100	0.00	34,100	0.00	
TOTAL	19,194	0.00	34,100	0.00	34,100	0.00	34,100	0.00	
GRAND TOTAL	\$19,194	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	19,194	0.00	34,100	0.00	34,100	0.00	34,100	0.00
TOTAL - PD	19,194	0.00	34,100	0.00	34,100	0.00	34,100	0.00
GRAND TOTAL	\$19,194	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00
GENERAL REVENUE	\$19,194	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87011C</u>				
Divisions - Taxation and Administration					HB Section <u>4.055</u>				
Core - General Revenue Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,684,000,000	0	0	1,684,000,000	PSD	1,684,000,000	0	0	1,684,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,684,000,000	0	0	1,684,000,000	Total	1,684,000,000	0	0	1,684,000,000
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

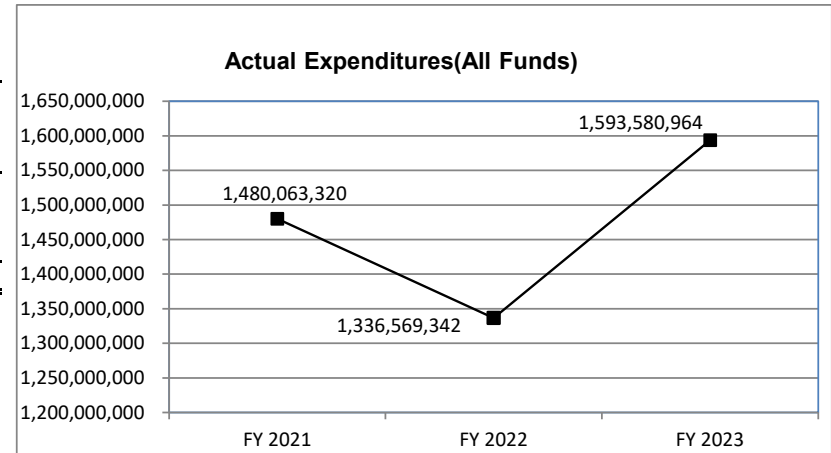
Department of Revenue
Divisions - Taxation and Administration
Core - General Revenue Refunds

Budget Unit 87011C

HB Section 4.055

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	1,684,000,000	1,684,000,000	1,684,000,000	1,684,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,684,000,000	1,684,000,000	1,684,000,000	1,684,000,000
Actual Expenditures(All Funds)	1,480,063,320	1,336,569,342	1,593,580,964	N/A
Unexpended (All Funds)	203,936,680	347,430,658	90,419,036	N/A
Unexpended, by Fund:				
General Revenue	203,936,680	347,430,658	90,419,036	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
GENERAL REVENUE REFUNDS (REG)									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,593,580,964	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	
TOTAL - PD	1,593,580,964	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	
TOTAL	1,593,580,964	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	
GR Refunds - 1860003									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	33,000,000	0.00	
TOTAL - PD	0	0.00	0	0.00	0	0.00	33,000,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	33,000,000	0.00	
GRAND TOTAL	\$1,593,580,964	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,717,000,000	0.00	

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,593,580,964	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL - PD	1,593,580,964	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GRAND TOTAL	\$1,593,580,964	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
GENERAL REVENUE	\$1,593,580,964	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 11 OF 11

Department of Revenue	Budget Unit <u>87011C</u>
Division of Taxation	
DI Name: GR Refunds Increase (CRE) DI#1860003	HB Section <u>4.05</u>

1. AMOUNT OF REQUEST

	FY 2025 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	33,000,000	0	0	33,000,000	
TRF	0	0	0	0	
Total	33,000,000	0	0	33,000,000	

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increased in the General Revenue refunds are estimated.

NEW DECISION ITEM

RANK: 11 OF 11

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name: GR Refunds Increase (CRE)	DI#1860006	HB Section 4.05

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
							0			
							0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0			
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers										
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	

NEW DECISION ITEM

RANK: 11 OF 11

Department of Revenue			Budget Unit		87011C					
Division of Taxation										
DI Name: GR Refunds Increase (CRE)		DI#1860006		HB Section		4.05				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
							0			
Total EE	0		0		0		0		0	
Program Distributions	33,000,000						33,000,000			
Total PSD	33,000,000		0		0		33,000,000		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	33,000,000	0.0	0	0.0	0	0.0	33,000,000	0.0	0	

NEW DECISION ITEM

RANK: 11 **OF** 11

Department of Revenue	Budget Unit <u>87011C</u>
Division of Taxation	
DI Name: GR Refunds Increase (CRE) <u>DI#1860006</u>	HB Section <u>4.05</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
GR Refunds - 1860003								
REFUNDS	0	0.00	0	0.00	0	0.00	33,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	33,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$33,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$33,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87012C
Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration		
Core - Federal and Other Funds	HB Section	4.06

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Funds used in FY21: Motor Vehicle Commission (0588)				Other Funds:				

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87012C
Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration		
Core - Federal and Other Funds	HB Section	4.06

4. FINANCIAL HISTORY

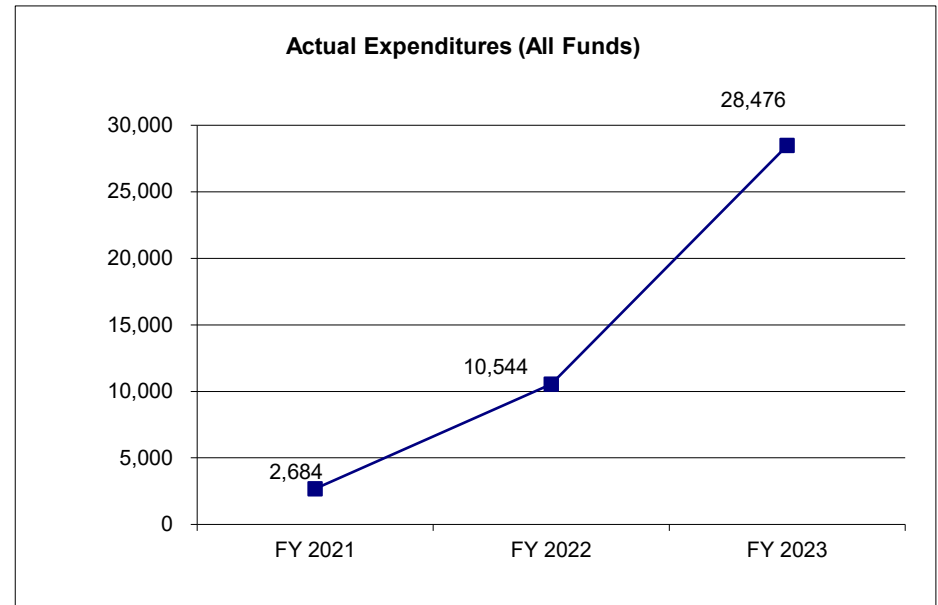
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	2,684	10,544	28,476	N/A
Unexpended (All Funds)	47,316	39,456	21,524	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,316	39,456	21,524	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
FEDERAL & OTHER FUNDS REFUNDS									
CORE									
PROGRAM-SPECIFIC									
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	15,000	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00	
MOTOR VEHICLE COMMISSION	3,700	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00	
MO REVOLVING INFO TECH TRUST	24,776	0.00	0	0.00	0	0.00	0	0.00	
TOTAL - PD	28,476	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	28,476	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$28,476	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	28,476	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	28,476	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$28,476	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$28,476	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

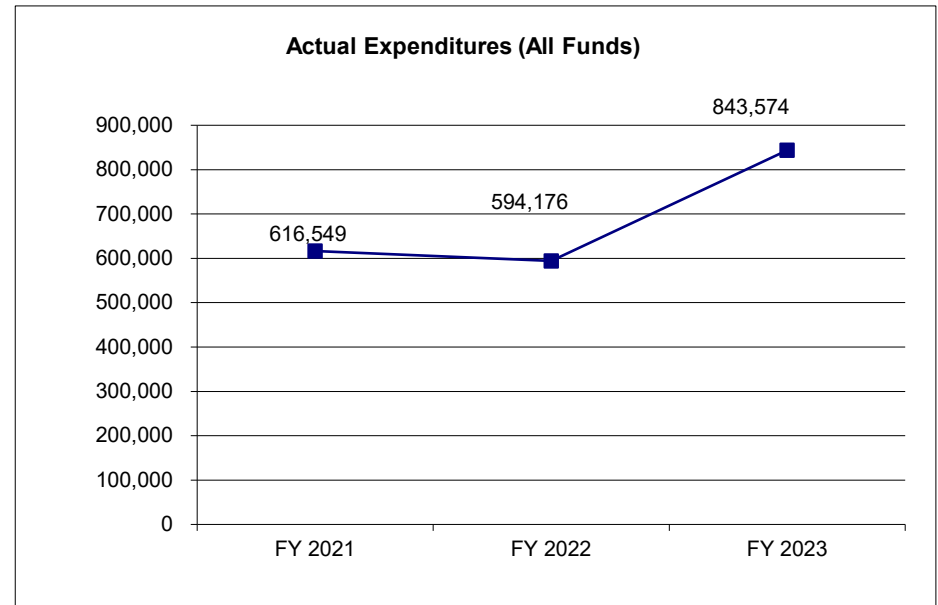
Department of Revenue					Budget Unit <u>87020C</u>				
Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration									
Core - Highway Fund Refunds					HB Section <u>4.065</u>				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000	PSD	0	0	1,200,000	1,200,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>1,200,000</u>	<u>1,200,000</u>	Total	<u>0</u>	<u>0</u>	<u>1,200,000</u>	<u>1,200,000</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: State Highways and Transportation Department Fund (0644)					Other Funds:				
2. CORE DESCRIPTION									
This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87020C
Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration		
Core - Highway Fund Refunds	HB Section	4.065

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	2,290,564	1,200,000	1,200,000	1,200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,290,564	1,200,000	1,200,000	1,200,000
Actual Expenditures (All Funds)	616,549	594,176	843,574	N/A
Unexpended (All Funds)	1,674,015	605,824	356,426	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,674,015	605,824	356,426	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	1,200,000	1,200,000	
	Total	0.00	0	0	1,200,000	1,200,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	1,200,000	1,200,000	
	Total	0.00	0	0	1,200,000	1,200,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	1,200,000	1,200,000	
	Total	0.00	0	0	1,200,000	1,200,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	843,574	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	
TOTAL - PD	843,574	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	
TOTAL	843,574	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	
GRAND TOTAL	\$843,574	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	843,574	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
TOTAL - PD	843,574	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
GRAND TOTAL	\$843,574	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$843,574	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division - Taxation		
Core - Aviation Trust Fund Refunds	HB Section	4.07

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Aviation Trust Fund (0952)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agricultural aircraft operators.

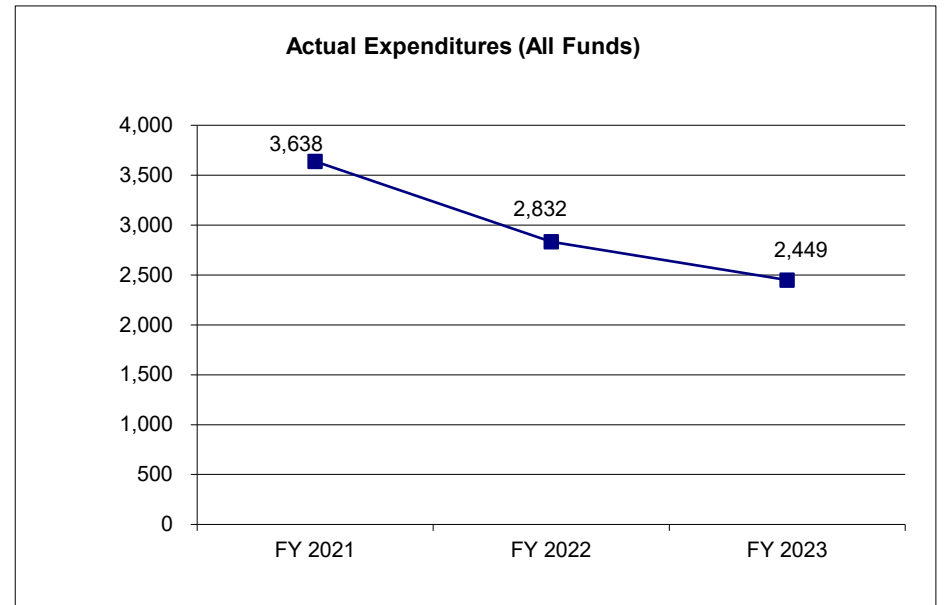
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division - Taxation		
Core - Aviation Trust Fund Refunds	HB Section	4.07

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	3,638	2,832	2,449	N/A
Unexpended (All Funds)	46,362	47,168	47,551	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	46,362	47,168	47,551	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
AVIATION TRUST FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	2,449	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL - PD	2,449	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	2,449	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$2,449	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	2,449	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	2,449	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$2,449	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,449	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

Department of Revenue Division - Taxation Core - Motor Fuel Tax Refunds	Budget Unit <u>87050C</u> HB Section <u>4.075</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2025 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">GR</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal</th> <th style="text-align: center; border-bottom: 1px solid black;">Other</th> <th style="text-align: center; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">38,231,618</td> <td style="text-align: right;">38,231,618</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">38,231,618</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">38,231,618</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p style="font-size: small; margin-top: 2px;">Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> </div> <p style="margin-top: 10px;">Other Funds: State Highways and Transportation Department Fund (0644)</p>		FY 2025 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	38,231,618	38,231,618	TRF	0	0	0	0	Total	0	0	38,231,618	38,231,618	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2025 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">GR</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal</th> <th style="text-align: center; border-bottom: 1px solid black;">Other</th> <th style="text-align: center; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">38,231,618</td> <td style="text-align: right;">38,231,618</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">38,231,618</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">38,231,618</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Est. 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	FY 2025 Budget Request																																																																																										
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PS	0	0	0	0																																																																																							
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FTE	0.00	0.00	0.00	0.00																																																																																							
Est. Fringe	0	0	0	0																																																																																							
2. CORE DESCRIPTION																																																																																											
<p>Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

CORE DECISION ITEM

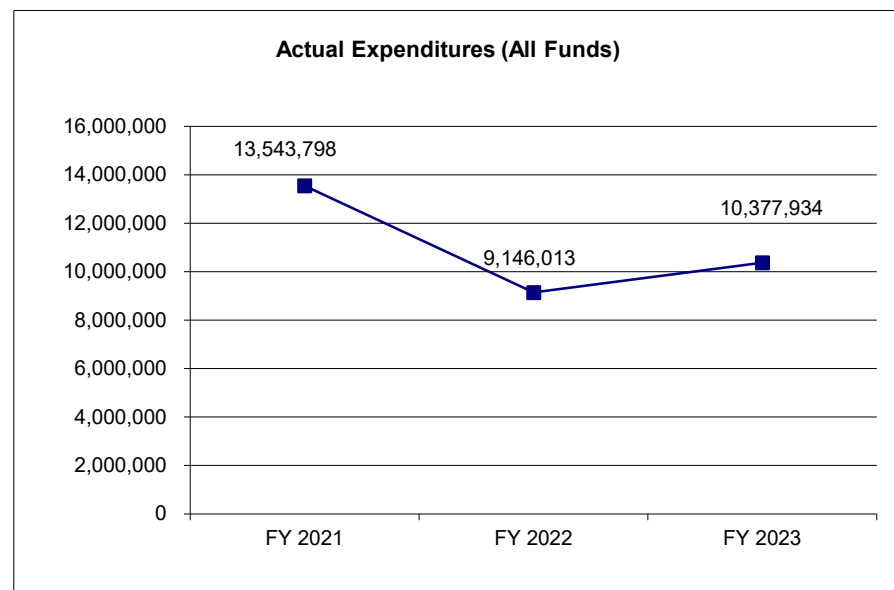
Department of Revenue
Division - Taxation
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

HB Section 4.075

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	16,814,000	15,041,000	38,231,618	38,231,618
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	16,814,000	15,041,000	38,231,618	38,231,618
Actual Expenditures (All Funds)	13,543,798	9,146,013	10,377,934	N/A
Unexpended (All Funds)	3,270,202	5,894,987	27,853,684	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	3,270,202	5,894,987	27,853,684	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	38,231,618	38,231,618	
	Total	0.00	0	0	38,231,618	38,231,618	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	38,231,618	38,231,618	
	Total	0.00	0	0	38,231,618	38,231,618	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	38,231,618	38,231,618	
	Total	0.00	0	0	38,231,618	38,231,618	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS OF MOTOR FUEL TAX									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	10,377,934	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	
TOTAL - PD	10,377,934	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	
TOTAL	10,377,934	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	
GRAND TOTAL	\$10,377,934	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	10,377,934	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
TOTAL - PD	10,377,934	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
GRAND TOTAL	\$10,377,934	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$10,377,934	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00

CORE DECISION ITEM

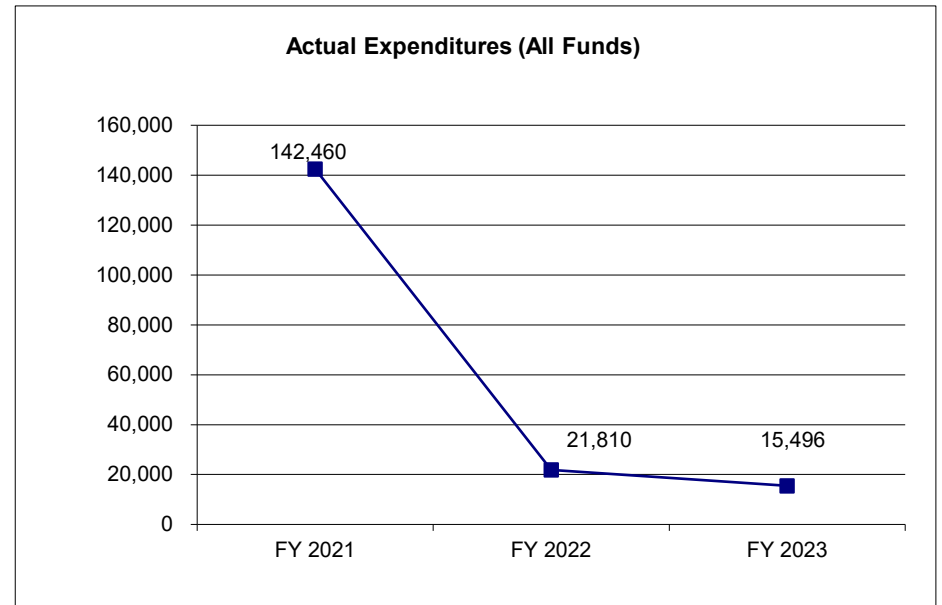
Department of Revenue					Budget Unit					87085C				
Division - Taxation														
Core - Workers' Compensation Refunds					HB Section					4.08				
1. CORE FINANCIAL SUMMARY														
FY 2025 Budget Request					FY 2025 Governor's Recommendation									
	GR	Federal	Other	Total		GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0					
EE	0	0	0	0	EE	0	0	0	0					
PSD	0	0	2,000,000	2,000,000	PSD	0	0	2,000,000	2,000,000					
TRF	0	0	0	0	TRF	0	0	0	0					
Total	0	0	2,000,000	2,000,000	Total	0	0	2,000,000	2,000,000					
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00					
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0					
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.									
Other Funds: Workers' Compensation Fund (0652)					Other Funds:									
2. CORE DESCRIPTION														
The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.														
3. PROGRAM LISTING (list programs included in this core funding)														

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87085C</u>
Division - Taxation	
Core - Workers' Compensation Refunds	HB Section <u>4.08</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (All Funds)	142,460	21,810	15,496	N/A
Unexpended (All Funds)	1,857,540	1,978,190	1,984,504	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,857,540	1,978,190	1,984,504	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS FROM WORKERS' COMP									
CORE									
PROGRAM-SPECIFIC									
WORKERS COMPENSATION	15,496	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL - PD	15,496	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL	15,496	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
GRAND TOTAL	\$15,496	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	15,496	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	15,496	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$15,496	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$15,496	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C
Division - Taxation		
Core - Cigarette Tax Refunds	HB Section	4.085

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	161,000	161,000	PSD	0	0	161,000	161,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	161,000	161,000	Total	0	0	161,000	161,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)				Other Funds:				

2. CORE DESCRIPTION

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share, and Health Initiatives funds.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

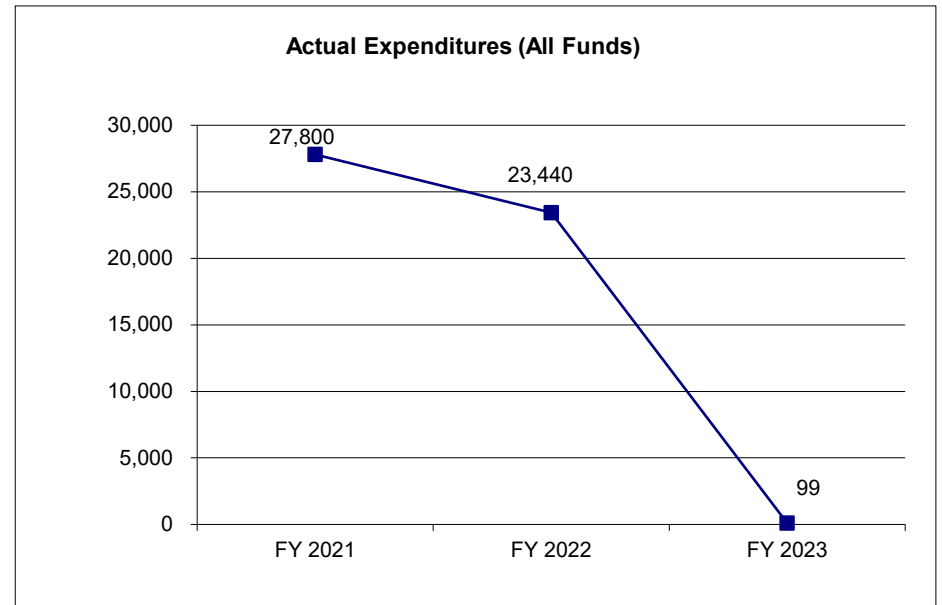
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C
Division - Taxation		
Core - Cigarette Tax Refunds	HB Section	4.085

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	161,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	161,000	161,000	161,000	161,000
Actual Expenditures (All Funds)	27,800	23,440	99	N/A
Unexpended (All Funds)	133,200	137,560	160,901	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	133,200	137,560	160,901	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	23	0.00	125,000	0.00	125,000	0.00	125,000	0.00
STATE SCHOOL MONEYS	53	0.00	25,000	0.00	25,000	0.00	25,000	0.00
FAIR SHARE FUND	23	0.00	11,000	0.00	11,000	0.00	11,000	0.00
TOTAL - PD	99	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	99	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$99	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	99	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL - PD	99	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$99	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$99	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

CORE DECISION ITEM

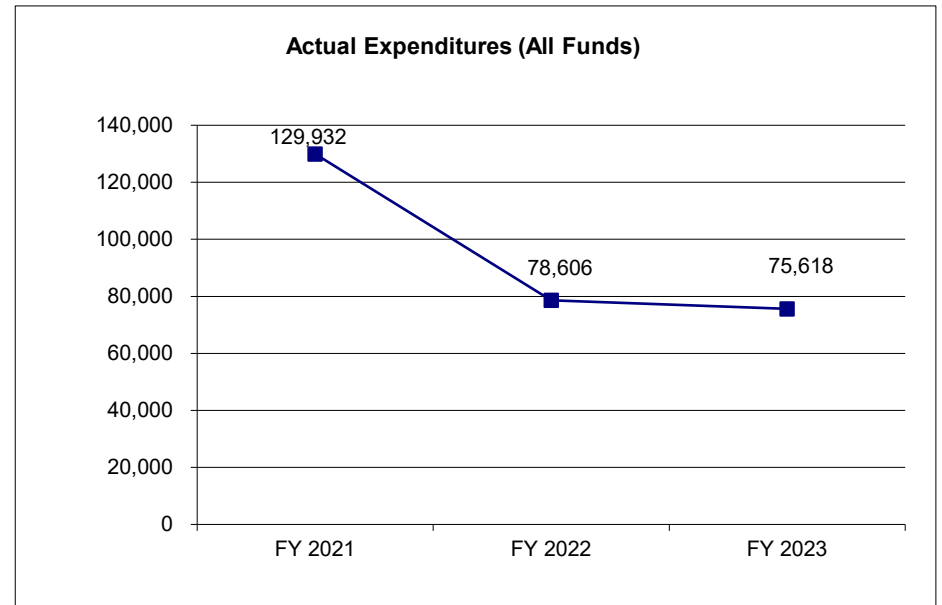
Department of Revenue					Budget Unit					87018C									
Division - Taxation																			
Core - County Stock Insurance Distribution										HB Section					4.09				
1. CORE FINANCIAL SUMMARY																			
FY 2025 Budget Request					FY 2025 Governor's Recommendation														
	GR	Federal	Other	Total		GR	Federal	Other	Total		GR	Federal	Other	Total					
PS	0	0	0	0	PS	0	0	0	0										
EE	0	0	0	0	EE	0	0	0	0										
PSD	135,700	0	0	135,700	PSD	135,700	0	0	135,700										
TRF	0	0	0	0	TRF	0	0	0	0										
Total	135,700	0	0	135,700	Total	135,700	0	0	135,700										
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00										
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0										
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.														
Other Funds:					Other Funds:														
2. CORE DESCRIPTION																			
Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts.																			
The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.																			
3. PROGRAM LISTING (list programs included in this core funding)																			

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division - Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.09</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	135,700	135,700	135,700	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*			0	0
Budget Authority (All Funds)	135,700	135,700	135,700	135,700
Actual Expenditures (All Funds)	129,932	78,606	75,618	N/A
Unexpended (All Funds)	5,768	57,094	60,082	N/A
Unexpended, by Fund:				
General Revenue	5,768	57,094	60,082	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	135,700	0	0	135,700	
	Total	0.00	135,700	0	0	135,700	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	135,700	0	0	135,700	
	Total	0.00	135,700	0	0	135,700	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	135,700	0	0	135,700	
	Total	0.00	135,700	0	0	135,700	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	75,618	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL - PD	75,618	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL	75,618	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GRAND TOTAL	\$75,618	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	75,618	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL - PD	75,618	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GRAND TOTAL	\$75,618	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
GENERAL REVENUE	\$75,618	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division - Taxation		
Core - Offset Debts with Tax Credits	HB Section	4.095

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
Total	300,000	0	0	300,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
Total	300,000	0	0	300,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department of Revenue and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

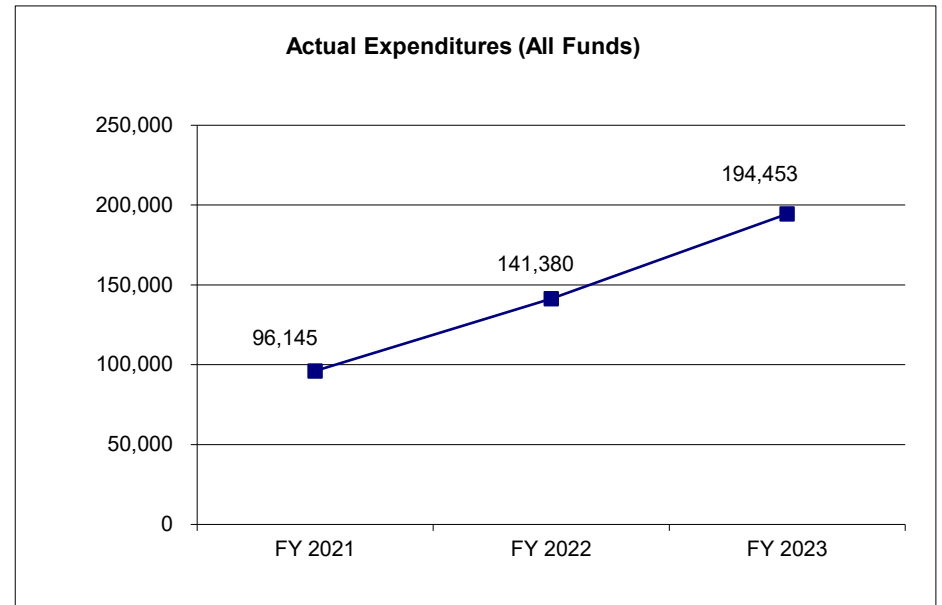
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division - Taxation	
Core - Offset Debts with Tax Credits	HB Section <u>4.095</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	150,000	150,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	150,000	150,000	300,000	300,000
Actual Expenditures (All Funds)	96,145	141,380	194,453	N/A
Unexpended (All Funds)	53,855	8,620	105,547	N/A
Unexpended, by Fund:				
General Revenue	53,855	8,620	105,547	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
OFFSET DEBTS WITH TAX CREDITS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	300,000	0	0	300,000	
	Total	0.00	300,000	0	0	300,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	300,000	0	0	300,000	
	Total	0.00	300,000	0	0	300,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	300,000	0	0	300,000	
	Total	0.00	300,000	0	0	300,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
OFFSET DEBTS WITH TAX CREDITS									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	194,453	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
TOTAL - PD	194,453	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
TOTAL	194,453	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
GRAND TOTAL	\$194,453	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	194,453	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - PD	194,453	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$194,453	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
GENERAL REVENUE	\$194,453	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division - Taxation		
Core - Debt Offset Transfer	HB Section	4.1

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	19,657,384	0	0	19,657,384
Total	19,657,384	0	0	19,657,384
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	19,657,384	0	0	19,657,384
Total	19,657,384	0	0	19,657,384
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

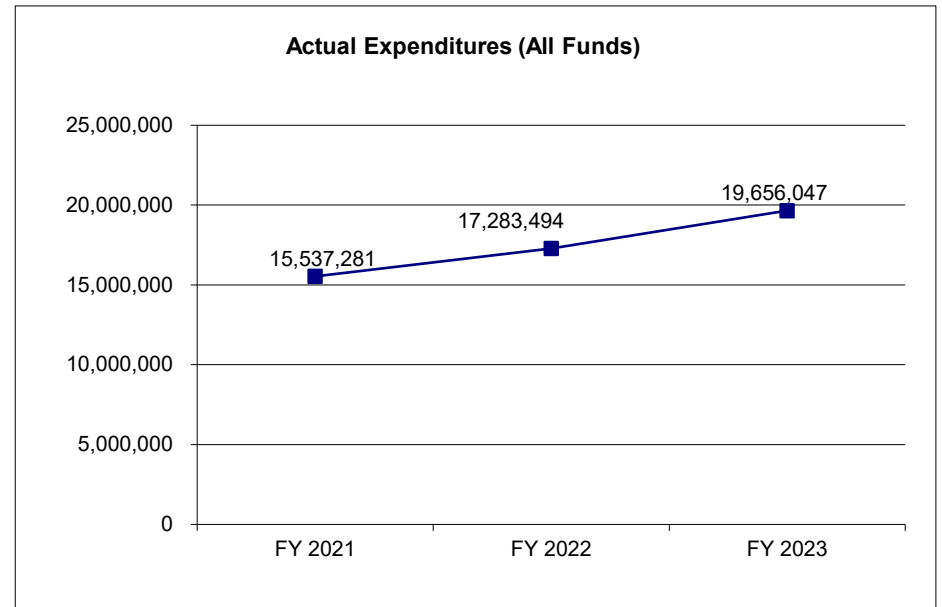
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division - Taxation		
Core - Debt Offset Transfer	HB Section	4.1

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	19,657,384	19,657,384	19,657,384	19,657,384
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	19,657,384	19,657,384	19,657,384	19,657,384
Actual Expenditures (All Funds)	15,537,281	17,283,494	19,656,047	N/A
Unexpended (All Funds)	4,120,103	2,373,890	1,337	N/A
Unexpended, by Fund:				
General Revenue	4,120,103	2,373,890	1,337	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**STATE
DEBT OFFSET TRANSFER**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	19,657,384	0	0	19,657,384	
	Total	0.00	19,657,384	0	0	19,657,384	
DEPARTMENT CORE REQUEST							
	TRF	0.00	19,657,384	0	0	19,657,384	
	Total	0.00	19,657,384	0	0	19,657,384	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	19,657,384	0	0	19,657,384	
	Total	0.00	19,657,384	0	0	19,657,384	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	19,656,047	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	
TOTAL - TRF	19,656,047	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	
TOTAL	19,656,047	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	
Debt Offset Transfer - 1860001									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	17,555,923	0.00	17,555,923	0.00	
TOTAL - TRF	0	0.00	0	0.00	17,555,923	0.00	17,555,923	0.00	
TOTAL	0	0.00	0	0.00	17,555,923	0.00	17,555,923	0.00	
GRAND TOTAL	\$19,656,047	0.00	\$19,657,384	0.00	\$37,213,307	0.00	\$37,213,307	0.00	

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	19,656,047	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
TOTAL - TRF	19,656,047	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
GRAND TOTAL	\$19,656,047	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
GENERAL REVENUE	\$19,656,047	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 10 OF 10

Department - Revenue	Budget Unit 87091 C
Division - Taxation	
DI Name - Debt Offset Transfer	DI# 1860001
	HB Section 4.1

1. AMOUNT OF REQUEST

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	17,555,923	0	0	17,555,923	TRF	17,555,923	0	0	17,555,923
Total	17,555,923	0	0	17,555,923	Total	17,555,923	0	0	17,555,923
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Non-Counts:					Non-Counts:				

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other:	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Income Tax Bureau has a reciprocal offset agreement authorized by statute 143.781 through 143.788 RSMo, with 49 state agencies, colleges, and housing authorities that allows the Bureau to offset individual income tax refunds if a customer has an existing debt with the partner agency, college, or housing authority. Within the last three fiscal years, the dollar amount and count of offsets has increased by an average of 31% per year. For FY23, the Department of Revenue (DOR) exceeded the appropriated amount of \$19,657,384 by \$8,567,522. We anticipate an increase in FY24 to \$28,407,105. Applying the anticipated 31% increase to the FY24 amount, DOR will need funding of \$37,213,307 for FY25 which is an increase of \$17,555,923 to the current appropriation of \$19,657,384.

NEW DECISION ITEM

RANK: 10 OF 10

Department - Revenue	Budget Unit	<u>87091 C</u>
Division - Taxation		
DI Name - Debt Offset Transfer	DI# 1860001	HB Section <u>4.1</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

In addition to the trending increase of offsets each year, the Department of Revenue (DOR) identified the following factors that attributed to the increase for FY23. Within FY23, the DOR added seven new partnering agencies to the program. A large participating agency resumed offsets that they had previously paused due to COVID-19. The DOR allowed over 1,000,000 Head of Household and Qualifying Widow(er) credits to taxpayers' 2018 through 2021 tax periods increasing the average refund amount, which in turn increased the dollar amount that was offset. The Department will continue to add agencies that are interested in participating in the offset program and we will continue to add additional Head of Household and Qualifying Widow(er) credits as new returns are filed for the applicable years.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers	17,555,923						17,555,923		
Total TRF	<u>17,555,923</u>		<u>0</u>		<u>0</u>		<u>17,555,923</u>		<u>0</u>
Grand Total	<u>17,555,923</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>17,555,923</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 10 OF 10

Department - Revenue			Budget Unit		87091 C				
Division - Taxation									
DI Name - Debt Offset Transfer		DI# 1860001		HB Section		4.1			
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	17,555,923						17,555,923		
Total TRF	17,555,923		0		0		17,555,923		0
Grand Total	17,555,923	0.0	0	0.0	0	0.0	17,555,923	0.0	0

NEW DECISION ITEM

RANK: 10 OF 10

Department - Revenue		Budget Unit	87091 C
Division - Taxation			
DI Name - Debt Offset Transfer	DI# 1860001	HB Section	4.1

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

In April 2023, the Department of Revenue (DOR) exceeded the FY23 appropriated amount of \$19,657,384 for the offset program. DOR continued with our offset process but held funds until after the beginning of FY24. DOR has a remaining amount of \$11,089,862 available for offsets that occur in FY24.

- With additional funding, DOR will be able to continue the debt offset program.
- Without additional funding, DOR will either have to hold funds until the beginning of FY25 or cease to issue offsets to our participating agencies once the funds have been expended (FY24 supplemental of \$17,317,243 is pending). If DOR holds funds until after the beginning of FY25, DOR anticipates using \$17,317,243 from the FY25 appropriation, leaving a remaining \$2,340,141 for offsets that occur in FY25.

6b. Provide a measure(s) of the program's quality.

N/A

6c. Provide a measure(s) of the program's impact.

In FY23, the Department of Revenue offset a total of \$28,224,906 to external agencies, which expended the appropriation of \$19,657,384 by \$8,567,522. The DOR held funds until after the beginning of FY24 which has now reduced the FY24 appropriation for the program.

- With funding, if the FY24 supplemental request is approved, DOR will receive funds to cover the shortage. If the FY25 appropriation increase is approved the offset program will continue uninterrupted.
- Without funding, only \$2,340,141 will be available for FY25 offsets.

6d. Provide a measure(s) of the program's efficiency.

If trends continue with an average of 31% increase each year, the Department of Revenue (DOR) anticipates issuing offsets in the estimated amount of \$28,407,105 for FY24 and an estimated amount of \$37,213,307 for FY25. Without funding for FY24 and FY25, DOR will be short \$34,873,166 for offsets occurring in FY25.

NEW DECISION ITEM

RANK: 10 OF 10

Department - Revenue	Budget Unit	87091 C
Division - Taxation		
DI Name - Debt Offset Transfer	DI# 1860001	HB Section 4.1

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
Debt Offset Transfer - 1860001								
TRANSFERS OUT	0	0.00	0	0.00	17,555,923	0.00	17,555,923	0.00
TOTAL - TRF	0	0.00	0	0.00	17,555,923	0.00	17,555,923	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$17,555,923	0.00	\$17,555,923	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$17,555,923	0.00	\$17,555,923	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division - Taxation		
Core - Circuit Court Escrow Transfer	HB Section	4.105

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division - Taxation		
Core - Circuit Court Escrow Transfer	HB Section	4.105

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Actual Expenditures (All Funds)	0	2,907,130	3,398,502	N/A
Unexpended (All Funds)	4,074,458	1,167,328	675,956	N/A
Unexpended, by Fund:				
General Revenue	4,074,458	1,167,328	675,956	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)			

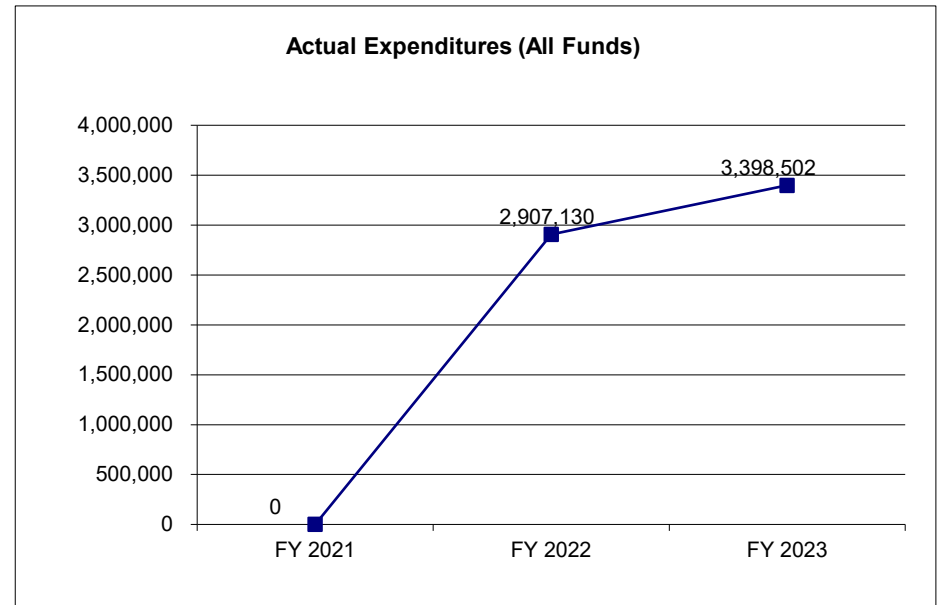
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) At the request of the Office of State Courts Administrator, no offsets occurred in FY21 for the Circuit Court Escrow Fund.



CORE RECONCILIATION DETAIL

STATE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	3,398,502	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL - TRF	3,398,502	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL	3,398,502	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GRAND TOTAL	\$3,398,502	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	3,398,502	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL - TRF	3,398,502	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GRAND TOTAL	\$3,398,502	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
GENERAL REVENUE	\$3,398,502	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87098C
Division - Taxation and Administration		
Core - Debt Offset Distribution	HB Section	4.11

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119	PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,339,119	1,339,119	Total	0	0	1,339,119	1,339,119
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2021, Kansas intercepted \$13.3 million on behalf of Missouri. Missouri intercepted \$7.1 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

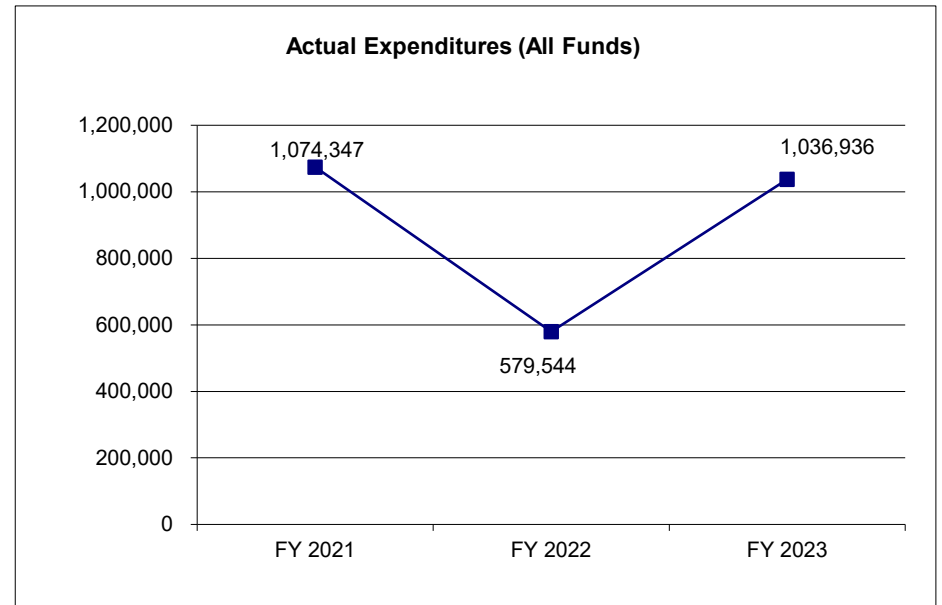
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Division - Taxation and Administration	
Core - Debt Offset Distribution	HB Section <u>4.11</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Actual Expenditures (All Funds)	1,074,347	579,544	1,036,936	N/A
Unexpended (All Funds)	264,772	759,575	302,183	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	264,772	759,575	302,183	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
DEBT OFFSET

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	1,339,119	1,339,119	
	Total	0.00	0	0	1,339,119	1,339,119	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	1,339,119	1,339,119	
	Total	0.00	0	0	1,339,119	1,339,119	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	1,339,119	1,339,119	
	Total	0.00	0	0	1,339,119	1,339,119	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	1,036,936	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	
TOTAL - PD	1,036,936	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	
TOTAL	1,036,936	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	
GRAND TOTAL	\$1,036,936	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
REFUNDS	1,036,936	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
TOTAL - PD	1,036,936	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
GRAND TOTAL	\$1,036,936	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,036,936	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

CORE DECISION ITEM

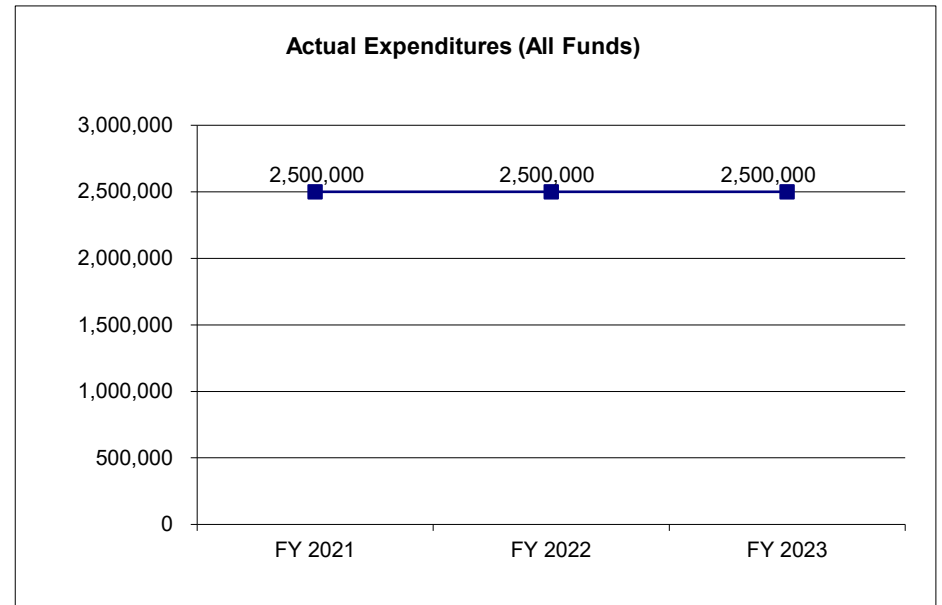
Department of Revenue Division - Taxation Core - School District Trust Fund Transfer	Budget Unit <u>87093C</u> HB Section <u>4.115</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2025 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">2,500,000</td> <td style="text-align: center;">2,500,000</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">2,500,000</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">2,500,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p style="font-size: small; margin-top: 5px;">Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p>		FY 2025 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	TRF	0	0	2,500,000	2,500,000	Total	0	0	2,500,000	2,500,000	FTE	0.00	0.00	0.00	0.00	Est. 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Other Funds: School District Trust Fund (0688)	Other Funds:																																																																																										
2. CORE DESCRIPTION																																																																																											
The Department of Revenue requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit	87093C
Division - Taxation		
Core - School District Trust Fund Transfer	HB Section	4.115

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
SCHOOL DIST TRST TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SCHOOL DIST TRST TRNSFER TO GR									
CORE									
FUND TRANSFERS									
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRNSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division - Taxation		
Core - Park Sales Tax Transfer	HB Section	4.12

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
Total	0	0	425,000	425,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Parks Sales Tax Fund (0613)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
Total	0	0	425,000	425,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division - Taxation		
Core - Park Sales Tax Transfer	HB Section	4.12

4. FINANCIAL HISTORY

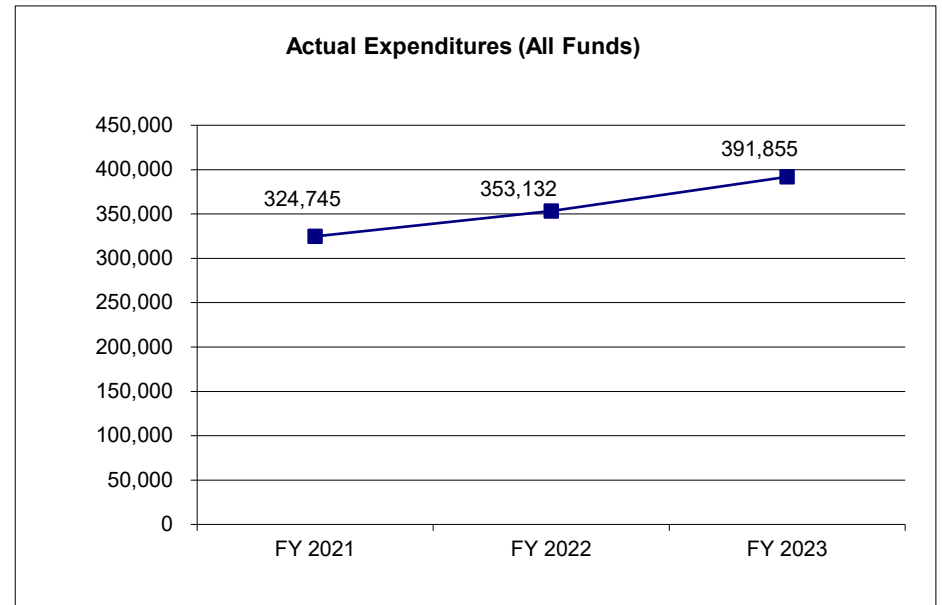
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	325,000	353,132	391,855	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	325,000	353,132	391,855	425,000
Actual Expenditures (All Funds)	324,745	353,132	391,855	N/A
Unexpended (All Funds)	255	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	256	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE**PARK SALES TAX TRANSFER TO GR**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
TOTAL - TRF	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
TOTAL	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
GRAND TOTAL	\$391,855	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
TOTAL - TRF	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
GRAND TOTAL	\$391,855	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$391,855	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00

CORE DECISION ITEM

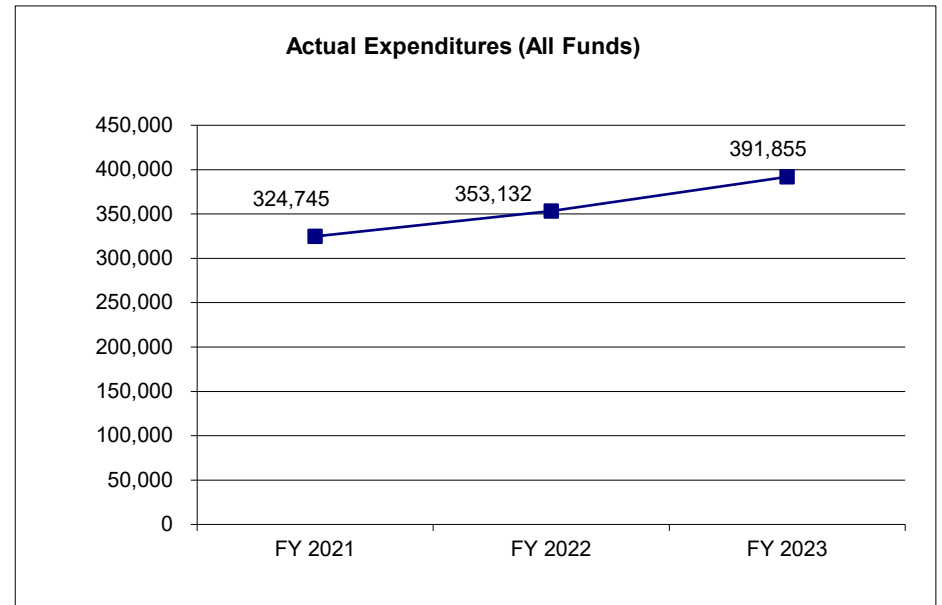
Department of Revenue Division - Taxation Core - Soil and Water Sales Tax Transfer	Budget Unit <u>87096C</u> HB Section <u>4.125</u>																																																																																										
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3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit	87096C
Division - Taxation		
Core - Soil and Water Sales Tax Transfer	HB Section	4.125

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	325,000	353,132	391,855	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	325,000	353,132	391,855	425,000
Actual Expenditures (All Funds)	324,745	353,132	391,855	N/A
Unexpended (All Funds)	255	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	255	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE**SOIL & WATER SALS TX TRF TO GR**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
<hr/>							
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SOIL & WATER SALS TX TRF TO GR									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00	
TOTAL - TRF	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00	
TOTAL	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00	
GRAND TOTAL	\$391,855	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
TOTAL - TRF	391,855	0.00	425,000	0.00	425,000	0.00	425,000	0.00
GRAND TOTAL	\$391,855	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$391,855	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division - Taxation		
Core - Income Tax Check-Off Transfer	HB Section	4.13

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 Arthritis Foundation Fund (0708)
 Childhood Lead Testing Fund (0899)
 Children's Trust Fund (0694)
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
 Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
 Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
 Missouri Military Family Relief Fund (0719)
 Missouri National Guard Foundation Trust (0494)
 Muscular Dystrophy Association Fund (0707)
 National Guard Trust Fund (0900)
 National Multiple Sclerosis Society (0709)
 Organ Donor Program Fund (0824)
 Pediatric Cancer Research Trust Fund (0959)
 Soldiers Memorial Military Museum in St. Louis Fund (0429)
 Veterans Trust Fund (0579)
 Workers' Memorial Fund (0895)

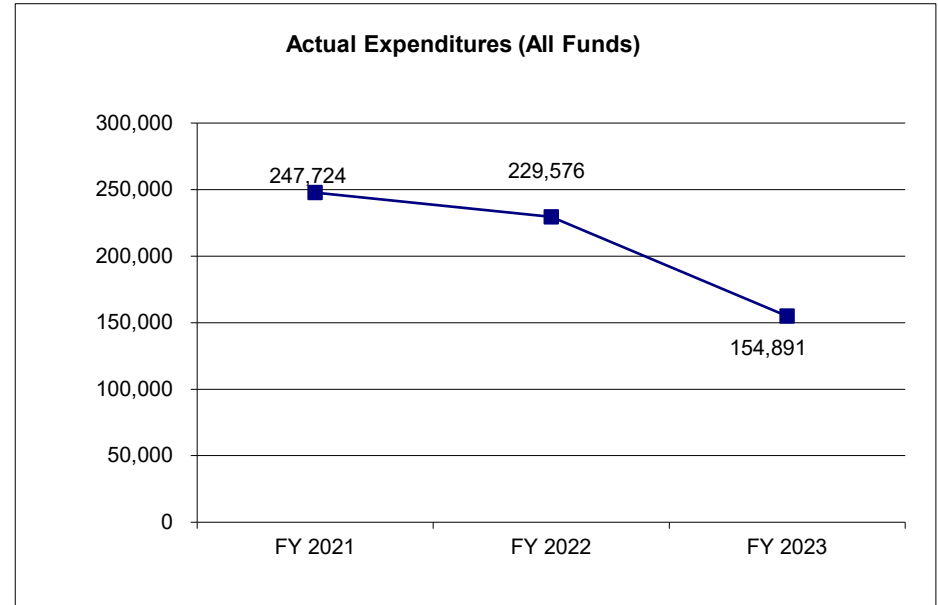
CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division - Taxation		
Core - Income Tax Check-Off Transfer	HB Section	4.13

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	471,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	471,000	471,000	471,000	471,000
Actual Expenditures (All Funds)	247,724	229,576	154,891	N/A
Unexpended (All Funds)	223,276	241,424	316,109	N/A
Unexpended, by Fund:				
General Revenue	223,276	241,424	316,109	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		TRF	0.00	471,000	0	0	471,000	
		Total	0.00	471,000	0	0	471,000	
DEPARTMENT CORE REQUEST								
		TRF	0.00	471,000	0	0	471,000	
		Total	0.00	471,000	0	0	471,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reallocation	2117 T976	TRF	0.00	(1,000)	0	0	(1,000)	
Core Reallocation	2117 T341	TRF	0.00	1,000	0	0	1,000	
NET GOVERNOR CHANGES			0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE								
		TRF	0.00	471,000	0	0	471,000	
		Total	0.00	471,000	0	0	471,000	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INCOME TAX CHECK OFF TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	154,891	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
TOTAL - TRF	154,891	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
TOTAL	154,891	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
GRAND TOTAL	\$154,891	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	154,891	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	154,891	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$154,891	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
GENERAL REVENUE	\$154,891	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit 87105C				
Division - Taxation									
Core - Check-Off Erroneous Transfer					HB Section 4.135				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	13,669	13,669	TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669	Total	0	0	13,669	13,669
FTE 0.00 0.00 0.00 0.00					FTE 0.00 0.00 0.00 0.00				
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: See Core Description below.					Other Funds:				
2. CORE DESCRIPTION									
Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers.									
ALS Lou Gehrig's Disease Fund (0703)					March of Dimes Fund (0716)				
American Cancer Society Heartland Division, Inc. Fund (0700)					Missouri Military Family Relief Fund (0719)				
American Diabetes Association Gateway Area Fund (0713)					Missouri National Guard Foundation Trust (0494)				
American Heart Association Fund (0714)					Muscular Dystrophy Association Fund (0707)				
Arthritis Foundation Fund (0708)					National Guard Trust Fund (0900)				
Childhood Lead Testing Fund (0899)					National Multiple Sclerosis Society (0709)				
Children's Trust Fund (0694)					Organ Donor Program Fund (0824)				
Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)					Pediatric Cancer Research Trust Fund (0959)				
Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)					Soldiers Memorial Military Museum in St. Louis Fund (0429)				
Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)					Veterans Trust Fund (0579)				
					Workers' Memorial Fund (0895)				

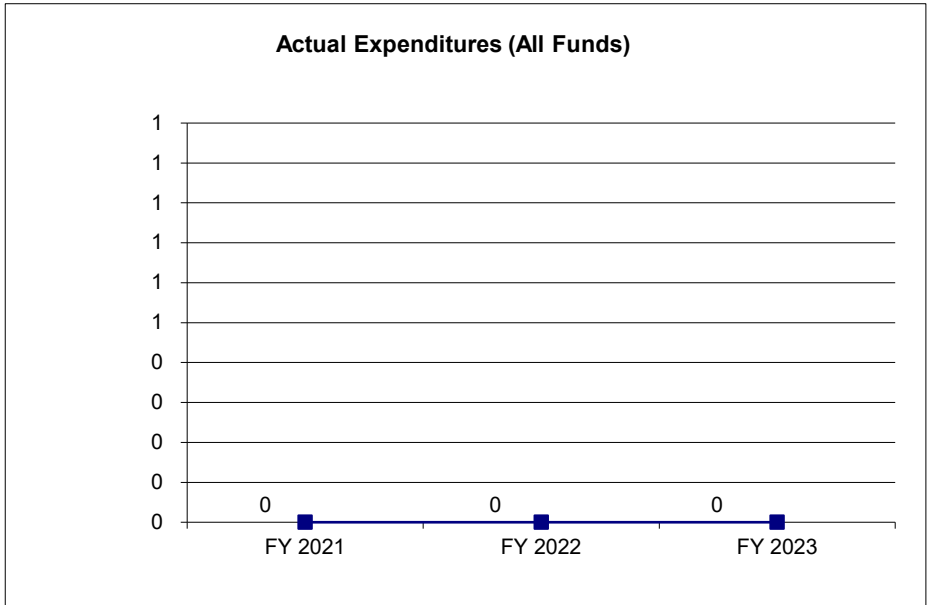
CORE DECISION ITEM

Department of Revenue	Budget Unit	87105C
Division - Taxation		
Core - Check-Off Erroneous Transfer	HB Section	4.135

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	13,669	13,669	13,669	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,669	13,669	13,669	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE**CHECK OFF ERRONEOUSLY DEP TRF**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	3,533	0.00	3,533	0.00	3,533	0.00	
KC LAW ENFORCMNT MEMORIAL FUND	0	0.00	250	0.00	250	0.00	250	0.00	
SOLDIERS MEMORIAL MUSEUM FUND	0	0.00	250	0.00	250	0.00	250	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	250	0.00	
VETERANS' TRUST FUND	0	0.00	1,485	0.00	1,485	0.00	1,485	0.00	
CHILDREN'S TRUST	0	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	250	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00	
MISSOURI MILITARY FAMILY RELIE	0	0.00	500	0.00	500	0.00	500	0.00	
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	250	0.00	
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	250	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	651	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	750	0.00	750	0.00	750	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	250	0.00	
TOTAL - TRF	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
TOTAL	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
GRAND TOTAL	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87106C
Division - Taxation		
Core - Income Tax Check-Off Distribution	HB Section	4.14

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703)
American Cancer Society Heartland Division, Inc. Fund (0700)
American Diabetes Association Gateway Area Fund (0713)
American Heart Association Fund (0714)
Arthritis Foundation Fund (0708)
Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
Missouri National Guard Foundation Trust (0494)
Muscular Dystrophy Association Fund (0707)
National Multiple Sclerosis Society Fund (0709)
Pediatric Cancer Research Trust Fund (0959)
Soldiers Memorial Military Museum In St. Louis Fund (0429)

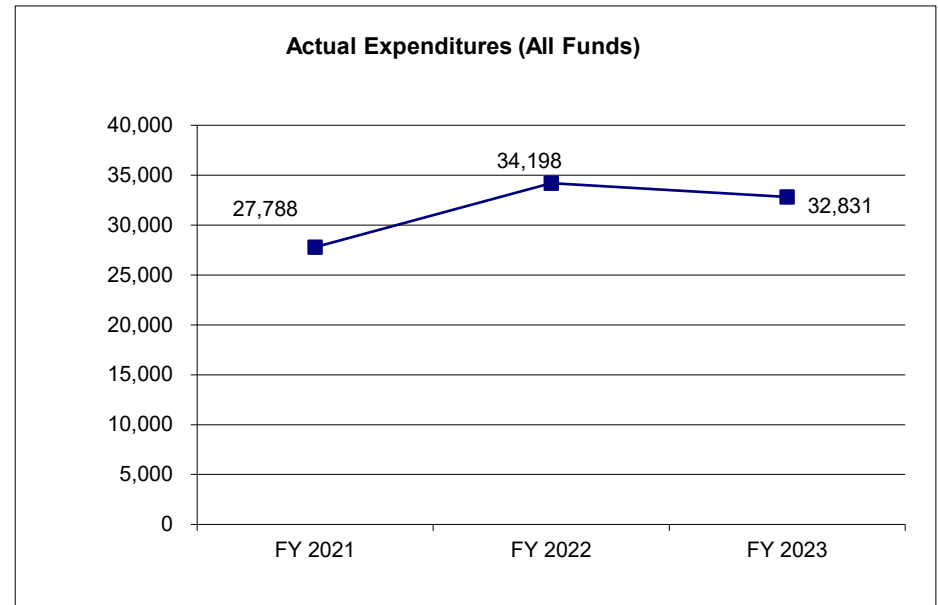
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division - Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.14</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	27,788	34,198	32,831	N/A
Unexpended (All Funds)	22,212	15,802	17,169	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	22,212	15,802	17,169	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
KC LAW ENFORCMNT MEMORIAL FUND	3,283	0.00	2,000	0.00	2,000	0.00	2,000	0.00
SOLDIERS MEMORIAL MUSEUM FUND	6,321	0.00	2,000	0.00	2,000	0.00	2,000	0.00
MO NATIONAL GUARD FOUND FD	2,198	0.00	3,000	0.00	3,000	0.00	3,000	0.00
AMER CANCER SOC, HEARTLAND DIV	5,349	0.00	6,500	0.00	6,500	0.00	6,500	0.00
ALS LOU GEHRIG'S DISEASE	1,261	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MUSCULAR DYSTROPHY ASSOCIATION	323	0.00	2,500	0.00	2,500	0.00	2,500	0.00
ARTHRITIS FOUNDATION	4,730	0.00	3,500	0.00	3,500	0.00	3,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	886	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMER DIABETES ASSN GATEWAY ARE	2,078	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMERICAN HEART ASSOCIATION	2,516	0.00	6,000	0.00	6,000	0.00	6,000	0.00
MARCH OF DIMES	1,563	0.00	6,000	0.00	6,000	0.00	6,000	0.00
PEDIATRIC CANCER RES TRUST	2,323	0.00	6,000	0.00	6,000	0.00	6,000	0.00
TOTAL - PD	32,831	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	32,831	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Income Tax Checkoff Program - 1860004								
PROGRAM-SPECIFIC								
KC LAW ENFORCMNT MEMORIAL FUND	0	0.00	0	0.00	2,631	0.00	2,631	0.00
SOLDIERS MEMORIAL MUSEUM FUND	0	0.00	0	0.00	8,821	0.00	8,821	0.00
ARTHRITIS FOUNDATION	0	0.00	0	0.00	2,683	0.00	2,683	0.00
TOTAL - PD	0	0.00	0	0.00	14,135	0.00	14,135	0.00
TOTAL	0	0.00	0	0.00	14,135	0.00	14,135	0.00
GRAND TOTAL	\$32,831	0.00	\$50,000	0.00	\$64,135	0.00	\$64,135	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	32,831	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	32,831	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$32,831	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$32,831	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

NEW DECISION ITEM
RANK: 4 OF 10

Department - Revenue				Budget Unit 87100C			
Division - Taxation							
DI Name - Income Tax Checkoff Program				DI# 1860004			
				HB Section 4.13			
1. AMOUNT OF REQUEST							
FY 2025 Budget Request					FY 2025 Governor's Recommendation		
	GR	Federal	Other	Total		GR	Federal
PS	0	0	0	0	PS	0	0
EE	0	0	0	0	EE	0	0
PSD	0	0	0	0	PSD	0	0
TRF	0	0	14,135	14,135	TRF	0	0
Total	0	0	14,135	14,135	Total	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>			
Other Funds:				Other Funds:			
Non-Counts:				Non-Counts:			
2. THIS REQUEST CAN BE CATEGORIZED AS:							
<input type="checkbox"/> New Legislation		<input type="checkbox"/> New Program		<input type="checkbox"/> Fund Switch			
<input type="checkbox"/> Federal Mandate		<input type="checkbox"/> Program Expansion		<input checked="" type="checkbox"/> Cost to Continue			
<input type="checkbox"/> GR Pick-Up		<input type="checkbox"/> Space Request		<input type="checkbox"/> Equipment Replacement			
<input type="checkbox"/> Pay Plan		<input type="checkbox"/> Other:					
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.							
<p>Missouri income tax filers can designate an amount of their income tax refund to be donated to a checkoff (trust fund) account per 143.1000 through 143.1032, RSMo. Donations to selected trust funds have increased over the previous fiscal years. The Department is requesting an increase in this appropriation to cover increased projected donations in FY25. The Department is requesting an increase to the appropriation of \$2,683 for appropriation 6131, \$8,821 for appropriation 6132, and \$2,631 for appropriation 7300 for a total of \$14,135.</p>							

NEW DECISION ITEM
RANK: 4 OF 10

Department - Revenue		Budget Unit <u>87100C</u>	
Division - Taxation			
DI Name - Income Tax Checkoff Program	DI# <u>1860004</u>	HB Section	<u>4.13</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers					14,135		14,135		
Total TRF	0		0		14,135		14,135		0
Grand Total	0	0.0	0	0.0	14,135	0.0	14,135	0.0	0

NEW DECISION ITEM
RANK: 4 OF 10

Department - Revenue		Budget Unit <u>87100C</u>							
Division - Taxation									
DI Name - Income Tax Checkoff Program	DI# 1860004	HB Section <u>4.13</u>							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers					14,135		14,135		
Total TRF	<u>0</u>		<u>0</u>		<u>14,135</u>		<u>14,135</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>14,135</u>	<u>0.0</u>	<u>14,135</u>	<u>0.0</u>	<u>0</u>

RANK: 4 OF 10

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6b. Provide a measure(s) of the program's quality.

6d. Provide a measure(s) of the program's efficiency.

NEW DECISION ITEM
RANK: 4 OF 10

Department - Revenue	Budget Unit	87100C
Division - Taxation		
DI Name - Income Tax Checkoff Program	DI# 1860004	HB Section 4.13
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
Income Tax Checkoff Program - 1860004								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	14,135	0.00	14,135	0.00
TOTAL - PD	0	0.00	0	0.00	14,135	0.00	14,135	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$14,135	0.00	\$14,135	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$14,135	0.00	\$14,135	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87110C
Division - Administration		
Core - DOR Information Fund Transfer	HB Section	4.145

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000	TRF	0	0	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000	Total	0	0	1,250,000	1,250,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: DOR Information Fund (0619)

Other Funds:

2. CORE DESCRIPTION

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

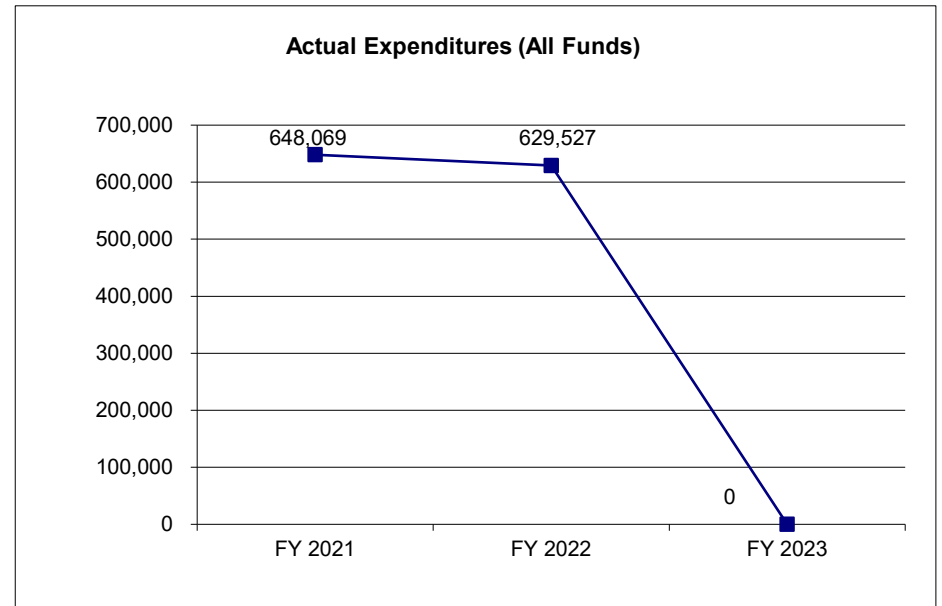
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division - Administration	
Core - DOR Information Fund Transfer	HB Section <u>4.145</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (All Funds)	648,069	629,527	0	N/A
Unexpended (All Funds)	601,931	620,473	1,250,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	601,931	620,473	1,250,000	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DOR INFO FUND TRANSFER									
CORE									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL - TRF	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
GRAND TOTAL	\$0	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$0	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

CORE DECISION ITEM

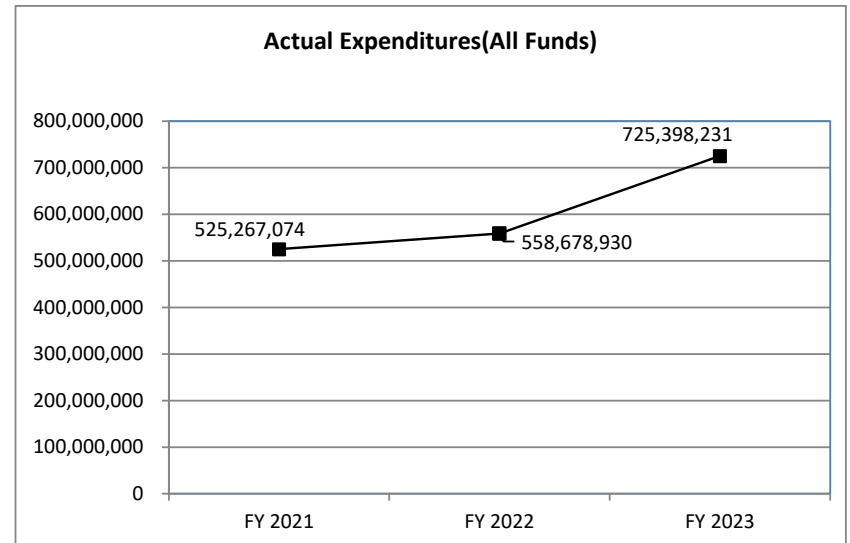
Department of Revenue					Budget Unit 87120C				
Division - Taxation									
Core - Motor Fuel Tax Transfer					HB Section 4.15				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	898,000,000	898,000,000	TRF	0	0	898,000,000	898,000,000
Total	0	0	898,000,000	898,000,000	Total	0	0	898,000,000	898,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: Motor Fuel Tax Fund (0673)					Other Funds:				
2. CORE DESCRIPTION									
Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division - Taxation	
Core - Motor Fuel Tax Transfer	HB Section <u>4.15</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	816,539,940	898,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	560,178,001	560,178,001	816,539,940	898,000,000
Actual Expenditures(All Funds)	525,267,074	558,678,930	725,398,231	N/A
Unexpended (All Funds)	34,910,927	1,499,071	91,141,709	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	34,910,927	1,499,071	91,141,709	N/A



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	898,000,000	898,000,000	
	Total	0.00	0	0	898,000,000	898,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	898,000,000	898,000,000	
	Total	0.00	0	0	898,000,000	898,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	898,000,000	898,000,000	
	Total	0.00	0	0	898,000,000	898,000,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	725,398,231	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
TOTAL - TRF	725,398,231	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
TOTAL	725,398,231	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
Motor Fuel Tax Transfer - 1860013								
FUND TRANSFERS								
MOTOR FUEL TAX	0	0.00	0	0.00	0	0.00	155,000,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	155,000,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	155,000,000	0.00
GRAND TOTAL	\$725,398,231	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$1,053,000,000	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	725,398,231	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
TOTAL - TRF	725,398,231	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
GRAND TOTAL	\$725,398,231	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$725,398,231	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00

NEW DECISION ITEM
RANK: 12 OF 12

Department Revenue		Budget Unit	87120C
Division Taxation			
DI Name - Motor Fuel Highway Transfer	DI# 1860013	HB Section	4.15

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:
Non-Counts:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	155,000,000	155,000,000
Total	0	0	155,000,000	155,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly authorized motor fuel tax increases over a period of years. The tax rate increased to 24.5 cents a gallon on July 1, 2023, and 27 cents per gallon on July 1, 2024.

During FY 2023, the Taxation Division transferred \$725,398,231 to the Highway Fund. There was a 30% increase in monies transferred to the Highway Fund in FY 2023 compared to FY 2022. This was in large part to the motor fuel tax increase imposed by SB 262 in the 2021 legislative session. As a result of the tax increases that began October 1, 2021, we believe an additional \$155,000,000 will be needed to cover all transfers to the Highway Fund in FY 2025.

NEW DECISION ITEM
RANK: 12 OF 12

Department Revenue		Budget Unit	87120C
Division Taxation			
DI Name - Motor Fuel Highway Transfer	DI# 1860013	HB Section	4.15

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department is requesting an increase for FY 2025 based on the anticipated increase to the motor fuel tax transfer.

Current Appropriation \$898,000,000.00

Anticipated Highway Transfer \$1,053,000,000.00

Appropriation Shortage (\$155,000,000.00)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers					0				0
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 12 OF 12

Department Revenue		Budget Unit 87120C							
Division Taxation									
DI Name - Motor Fuel Highway Transfer	DI# 1860013	HB Section 4.15							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers					155,000,000		155,000,000		
Total TRF	0		0		155,000,000		155,000,000		0
Grand Total	0	0.0	0	0.0	155,000,000	0.0	155,000,000	0.0	0

NEW DECISION ITEM
RANK: 12 OF 12

<u>Department Revenue</u>	Budget Unit <u>87120C</u>
<u>Division Taxation</u>	
<u>DI Name - Motor Fuel Highway Transfer</u> <u>DI# 1860013</u>	HB Section <u>4.15</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

NEW DECISION ITEM

RANK: 12 OF 12

Department Revenue		Budget Unit	87120C
Division Taxation			
DI Name - Motor Fuel Highway Transfer	DI# 1860013	HB Section	4.15

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
Motor Fuel Tax Transfer - 1860013								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	155,000,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	155,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$155,000,000	0.00
GENERAL REVENUE								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00	\$155,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87122C
Division - Administration		
Core - DOR Specialty Plate Transfer	HB Section	4.155

1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: DOR Specialty Plate (0775)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate.

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

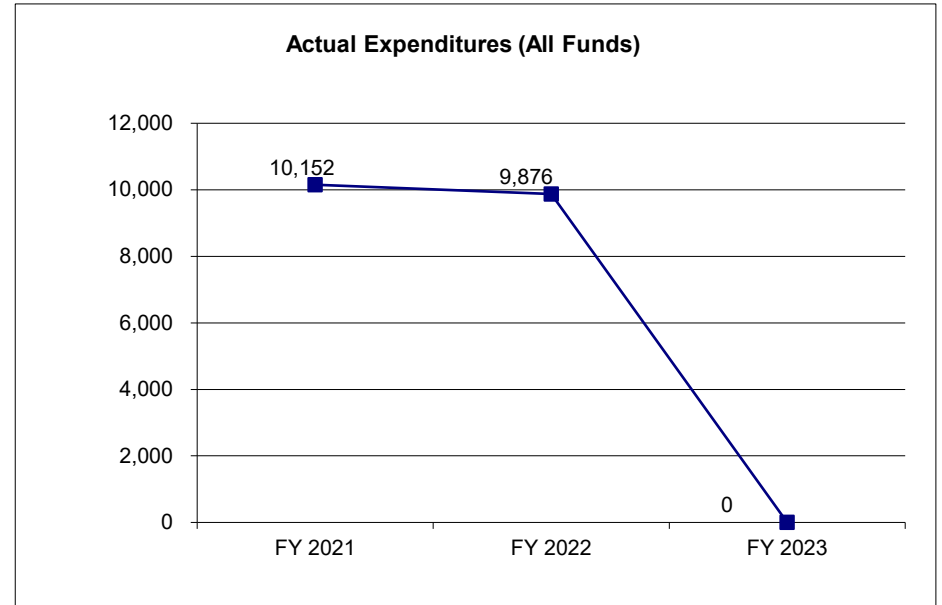
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87122C</u>
Division - Administration	
Core - DOR Specialty Plate Transfer	HB Section <u>4.155</u>

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (All Funds)	10,152	9,876	0	N/A
Unexpended (All Funds)	9,848	10,124	20,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,848	10,124	20,000	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87123C
Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration		
Core - DOR Legal Expense Fund Transfer	HB Section	4.17

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	1	0	0	1	TRF	1	0	0	1
Total	1	0	0	1	Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87123C
Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration		
Core - DOR Legal Expense Fund Transfer	HB Section	4.17

4. FINANCIAL HISTORY

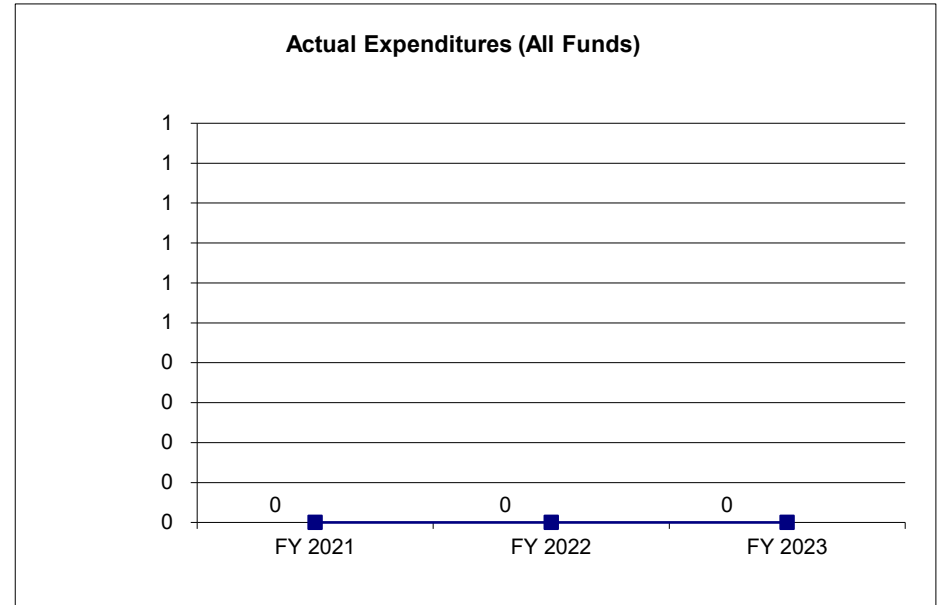
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	1	1	1	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1	1	1	1
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended, by Fund:				
General Revenue	1	1	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE
DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
DEPARTMENT CORE REQUEST							
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR LEGAL EXPENSE FUND TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - TRF	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL	0	0.00	1	0.00	1	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR LEGAL EXPENSE FUND TRF								
CORE								
TRANSFERS OUT	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - TRF	0	0.00	1	0.00	1	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00
GENERAL REVENUE	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$9.46 billion in property tax revenues, which serves as the financial foundation for public schools, local governmental agencies, and local services such as ambulance districts, fire districts, libraries, and road and bridge.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
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Missouri Sunset Act Report

Program

Rolling Stock Tax Credit

Enacting Statutes

Section 137.1018, RSMo

Sunset Dates

August 28, 2028

Review Status

Reviewed by Oversight Division in 2019.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C BUDGET UNIT NAME: State Tax Commission HOUSE BILL SECTION: 4.160	DEPARTMENT: Revenue DIVISION: State Tax Commission
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2025. Flexibility was granted at 10% in FY-2016 through FY-2024 and at 25% in FY-2014 and FY-2015.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
	\$5,000 - \$30,000
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	\$5,000 - \$30,000
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members.

CORE DECISION ITEM

Department - Revenue	Budget Unit 86911C
Division - State Tax Commission	
Core - State Tax Commission	HB Section 4.160

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,652,161	0	0	2,652,161	PS	2,652,161	0	0	2,652,161
EE	176,209	0	0	176,209	EE	176,209	0	0	176,209
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,828,370	0	0	2,828,370	Total	2,828,370	0	0	2,828,370
FTE	37.00	0.00	0.00	37.00	FTE	37.00	0.00	0.00	37.00
Est. Fringe	1,544,163	0	0	1,544,163	Est. Fringe	1,544,163	0	0	1,544,163
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and utilities.

3. PROGRAM LISTING (list programs included in this core funding)

Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.160</u>

4. FINANCIAL HISTORY

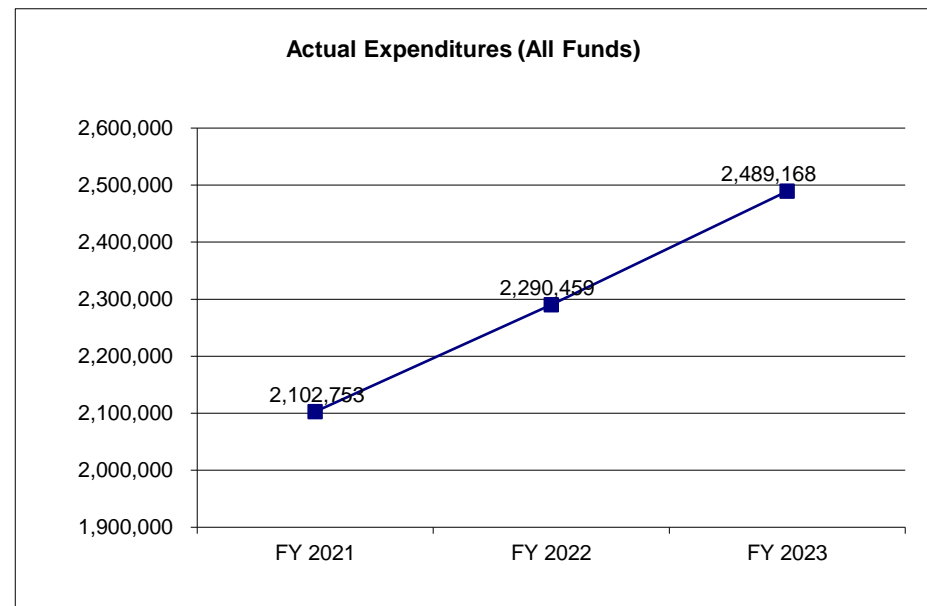
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	2,329,272	2,452,330	2,615,132	2,828,370
Less Reverted (All Funds)	(59,696)	(63,286)	(67,491)	72,934
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,269,576	2,389,044	2,547,641	2,901,304
Actual Expenditures (All Funds)	2,102,753	2,290,459	2,489,168	N/A
Unexpended (All Funds)	166,823	98,585	58,473	N/A
Unexpended, by Fund:				
General Revenue	166,823	98,585	58,473	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE
STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	37.00	2,652,161	0	0	2,652,161	
	EE	0.00	176,209	0	0	176,209	
	Total	37.00	2,828,370	0	0	2,828,370	
DEPARTMENT CORE REQUEST							
	PS	37.00	2,652,161	0	0	2,652,161	
	EE	0.00	176,209	0	0	176,209	
	Total	37.00	2,828,370	0	0	2,828,370	
GOVERNOR'S RECOMMENDED CORE							
	PS	37.00	2,652,161	0	0	2,652,161	
	EE	0.00	176,209	0	0	176,209	
	Total	37.00	2,828,370	0	0	2,828,370	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	2,354,275	35.28	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	
TOTAL - PS	2,354,275	35.28	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	134,896	0.00	176,209	0.00	176,209	0.00	176,209	0.00	
TOTAL - EE	134,896	0.00	176,209	0.00	176,209	0.00	176,209	0.00	
TOTAL	2,489,171	35.28	2,828,370	37.00	2,828,370	37.00	2,828,370	37.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	84,866	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	84,866	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	84,866	0.00	
GRAND TOTAL	\$2,489,171	35.28	\$2,828,370	37.00	\$2,828,370	37.00	\$2,913,236	37.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
CHIEF COUNSEL	99,307	1.00	108,537	1.00	108,537	1.00	108,537	1.00
COMMISSION MEMBER	243,058	1.95	264,821	2.00	264,821	2.00	264,821	2.00
COMMISSION CHAIRMAN	124,838	1.00	132,411	1.00	132,411	1.00	132,411	1.00
SENIOR HEARINGS OFFICER	186,734	2.83	213,095	3.00	216,195	3.00	216,195	3.00
MISCELLANEOUS TECHNICAL	40,832	0.57	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	42,989	0.53	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	71,722	1.00	78,808	1.00	75,708	1.00	75,708	1.00
PRINCIPAL ASST BOARD/COMMISSON	77,239	1.00	84,786	1.00	84,786	1.00	84,786	1.00
ADMIN SUPPORT ASSISTANT	0	0.00	44,567	1.00	44,567	1.00	44,567	1.00
LEAD ADMIN SUPPORT ASSISTANT	54,234	1.35	94,521	2.00	47,261	1.00	47,261	1.00
ADMIN SUPPORT PROFESSIONAL	45,419	1.00	50,546	1.00	50,546	1.00	50,546	1.00
ASSOC RESEARCH/DATA ANALYST	50,945	1.00	55,981	1.00	55,981	1.00	55,981	1.00
LEGAL ASSISTANT	1,447	0.03	0	0.00	47,260	1.00	47,260	1.00
SR APPRAISAL & ASSESSMENT REP	775,559	14.54	888,843	15.00	888,843	15.00	888,843	15.00
APPRAISAL & ASSESSMENT SPV/SPC	254,731	3.94	288,234	4.00	288,234	4.00	288,234	4.00
APPRAISAL & ASSESSMENT MANAGER	285,221	3.54	347,011	4.00	347,011	4.00	347,011	4.00
TOTAL - PS	2,354,275	35.28	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00
TRAVEL, IN-STATE	37,455	0.00	49,003	0.00	43,003	0.00	43,003	0.00
TRAVEL, OUT-OF-STATE	3,978	0.00	7,875	0.00	7,875	0.00	7,875	0.00
SUPPLIES	46,132	0.00	50,000	0.00	50,000	0.00	50,000	0.00
PROFESSIONAL DEVELOPMENT	21,218	0.00	27,280	0.00	27,280	0.00	27,280	0.00
COMMUNICATION SERV & SUPP	3,640	0.00	5,000	0.00	5,000	0.00	5,000	0.00
PROFESSIONAL SERVICES	6,059	0.00	8,798	0.00	9,798	0.00	9,798	0.00
M&R SERVICES	12,005	0.00	16,071	0.00	16,071	0.00	16,071	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	0	0.00	7,681	0.00	7,681	0.00	7,681	0.00
OTHER EQUIPMENT	0	0.00	965	0.00	965	0.00	965	0.00
BUILDING LEASE PAYMENTS	75	0.00	200	0.00	200	0.00	200	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	100	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
MISCELLANEOUS EXPENSES	4,334	0.00	2,500	0.00	7,500	0.00	7,500	0.00
TOTAL - EE	134,896	0.00	176,209	0.00	176,209	0.00	176,209	0.00
GRAND TOTAL	\$2,489,171	35.28	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00
GENERAL REVENUE	\$2,489,171	35.28	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 1 OF 1

Department State Tax Commission	Budget Unit	86911C
Department-wide		
Pay Plan - FY 2025	DI# 0000012	HB Section
		4.160

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	84,866	0	0	84,866
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	84,866	0	0	84,866
FTE	0.00	0.00	0.00	0.00

Est. Fringe	31,630	0	0	31,630
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2025 budget includes appropriation authority for a 3.2% statewide pay increase for employees.

NEW DECISION ITEM

RANK: 1 OF 1

Department State Tax Commission	Budget Unit	86911C
Department-wide		
Pay Plan - FY 2025	DI# 0000012	HB Section 4.160

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2025 pay plan was based on a 3.2% pay increase for employees.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100 - Salaries and Wages	84,866						84,866	0.0	
Total PS	84,866	0.0	0	0.0	0	0.0	84,866	0.0	0
Grand Total	84,866	0.0	0	0.0	0	0.0	84,866	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Pay Plan - 0000012								
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	3,473	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	8,474	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	4,237	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	6,918	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	2,423	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	2,713	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,426	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,512	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	1,617	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	1,791	0.00
LEGAL ASSISTANT	0	0.00	0	0.00	0	0.00	1,512	0.00
SR APPRAISAL & ASSESSMENT REP	0	0.00	0	0.00	0	0.00	28,443	0.00
APPRAISAL & ASSESSMENT SPV/SPC	0	0.00	0	0.00	0	0.00	9,223	0.00
APPRAISAL & ASSESSMENT MANAGER	0	0.00	0	0.00	0	0.00	11,104	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	84,866	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$84,866	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$84,866	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

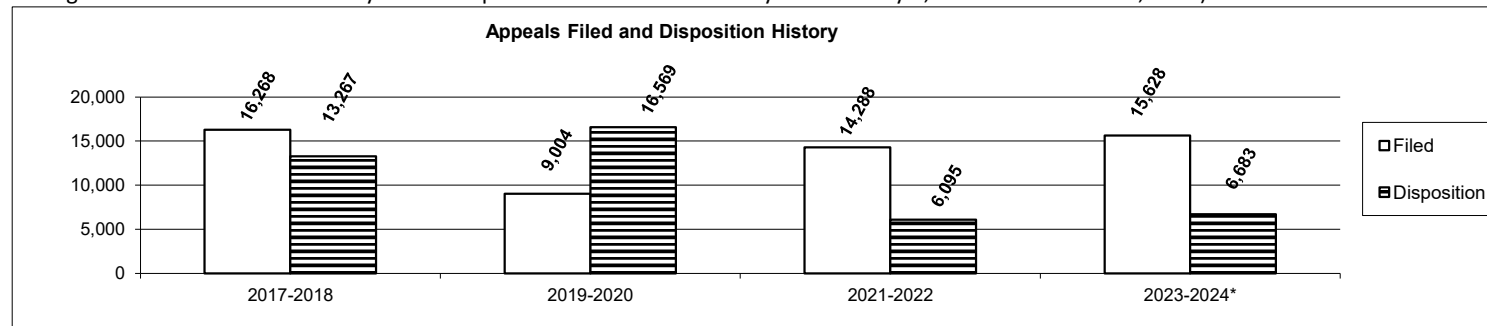
Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Presides over property assessment appeals in 114 counties and the City of St. Louis
- Issues rulings on discovery and evidence disputes
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues written decisions with findings of fact and conclusions of law

2a. Provide an activity measure(s) for the program.

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2023-2024 assessment cycle is January 1, 2023 - December 31, 2024).



* The 2023-2024 cycle will not be completed until December 31, 2024. The filing deadline for 2023 appeals is September 30, 2023, or 30 days after the date of the Board of Equalization decision being appealed, whichever is later.

County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs hearing officers who conduct hearings to determine the proper assessment of a taxpayer's property. The hearing officers render written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

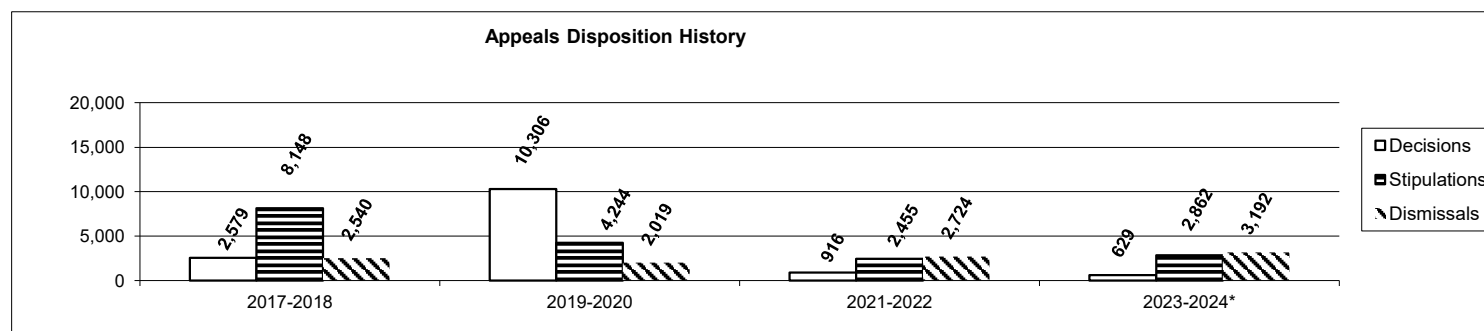
The Chief Counsel and the Hearing Officers are required to be licensed to practice law in the State of Missouri. Annually, 15 hours of continuing legal education, including 2 hours of ethics and 1 hour of cultural competency, diversity, inclusion, and implicit bias training is required. The Chief Counsel and the Hearing Officers also attend courses through The National Judicial College, the institution utilized by federal and state courts to train Article III judges and administrative law judges, and courses through the International Association of Assessing Officers (IAAO).

2c. Provide a measure(s) of the program's impact.

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment based on evidence from taxpayer and assessment official during an evidentiary hearing
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



* The 2023-2024 cycle will not be completed until December 31, 2024.

2d. Provide a measure(s) of the program's efficiency.

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri.

Assessment Cycle	2017-2018	2019-2020	2021-2022	2023-2024*
Appeals Disposed	13,267	16,569	6,095	6,683
Full-time Employees	4	5	5	5

* The 2023-2024 cycle will not be completed until December 31, 2024.

PROGRAM DESCRIPTION																
Department - Revenue/State Tax Commission _____	HB Section(s): <u>4.160</u>															
Program Name - Legal _____																
Program is found in the following core budget(s): State Tax Commission																
3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)																
<table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Program Expenditure History Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>GGR</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>FY 21 Actual</td> <td>298,005</td> <td>298,005</td> </tr> <tr> <td>FY 22 Actual</td> <td>314,602</td> <td>314,602</td> </tr> <tr> <td>FY 23 Actual</td> <td>322,820</td> <td>322,820</td> </tr> <tr> <td>FY 24 Planned</td> <td>345,000</td> <td>345,000</td> </tr> </tbody> </table>		Fiscal Year	GGR	TOTAL	FY 21 Actual	298,005	298,005	FY 22 Actual	314,602	314,602	FY 23 Actual	322,820	322,820	FY 24 Planned	345,000	345,000
Fiscal Year	GGR	TOTAL														
FY 21 Actual	298,005	298,005														
FY 22 Actual	314,602	314,602														
FY 23 Actual	322,820	322,820														
FY 24 Planned	345,000	345,000														
4. What are the sources of the "Other " funds? N/A																
5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.) Article X, Section 14, of the Missouri Constitution, Chapters 138, 151, and 153 of RSMo																
6. Are there federal matching requirements? If yes, please explain. N/A																
7. Is this a federally mandated program? If yes, please explain. N/A																

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

The Original Assessment program has the duty of assessing distributable property held by public utilities, railroads, private car companies, airlines, and related entities.

2a. Provide an activity measure(s) for the program.

The Original Assessment program is statutorily obligated to complete appraisals for any public utility and railroad company that files for state assessment. This program must have all company appraisals completed within 150 days.

	2020	2021	2022	2023
Electric	10	10	10	9
Fluid Pipeline	20	20	20	20
Natural Gas Pipeline	13	13	13	13
Railroad	18	17	16	15
Telecommunications (Fiber)	39	39	41	41
Telecommunications (ILEC)	43	43	43	43
Telecommunications (Cable)	2	2	2	2
Aircraft Owned by Airlines	55	53	54	53
Aircraft Owned by Others	183	176	174	192
Private Cars	326	334	339	374
Rural Electric Cooperatives	52	52	52	52
Total Company Appraisals	761	759	764	814

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

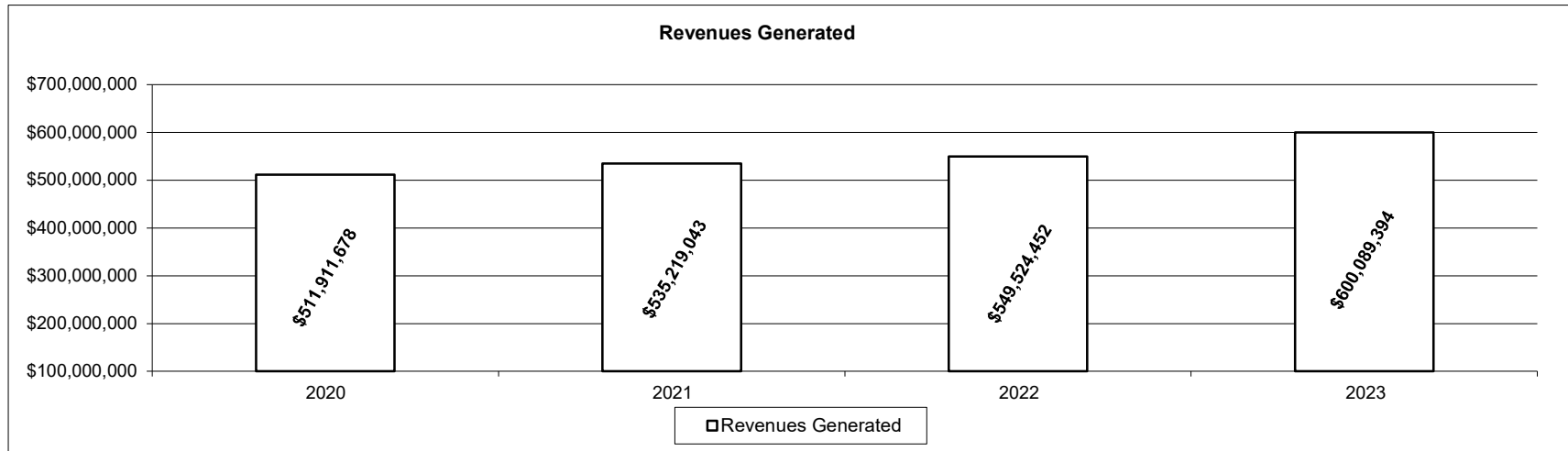
Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

- Appraisals have been standardized using the Unit Valuation Standards of the National Conference of Unit Valuation States (NCUVS). This program's policies and procedures supporting the standards used are maintained and audited for uniformity, ensuring compliance with state laws.
- The annual Cost of Capital Studies and Certifications are posted to the agency website. Additionally, company appraisal reports are provided to each company prior to the informal hearing process. This process allows for full transparency and fair practices for all taxpayers.
- Informal hearings are conducted for the exchange of information. Arriving at fair market value requires both parties having knowledge of relevant and material facts. This program's processes, including appeal procedures, result in equitable treatment of all taxpayers.

2c. Provide a measure(s) of the program's impact.

This program generates revenue for the local entities by appraising these companies to develop a company value, extracting the State of Missouri value to then be apportioned to each county for the collection of taxes for local entities. These entities (such as schools, ambulance, fire, and library districts) provide services to the citizens of Missouri.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

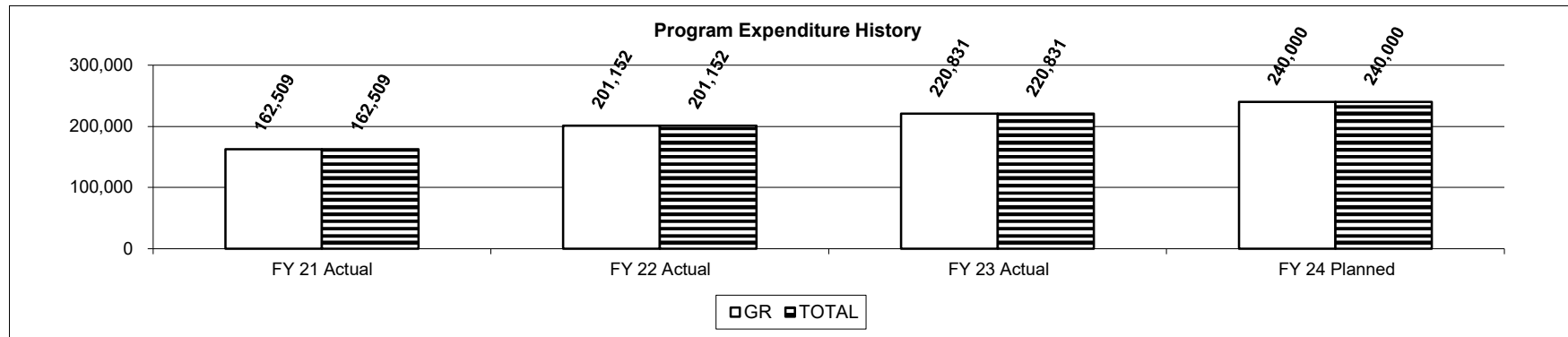
Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

This program employs three full-time employees and generates in excess of \$600 million for local districts (ambulance, fire, library, and schools).

	2020	2021	2022	2023
Number of Appraisals	761	759	764	814
Full-Time Employees	2.5	2.5	3	3
Caseload per Employee	304	304	255	271

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri; Chapters 137, 138, 151, 153, and 155, RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

2a. Provide an activity measure(s) for the program.

Studies performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2023-2024 assessment cycle is January 1, 2023 - December 31, 2024).

Assessment Cycle	2017-2018	2019-2020	2021-2022	2023-2024*
Commercial Appraisal Studies	51	38	38	
Residential Appraisal Studies	0	0	0	
Residential Sales Studies	115	114	115	

* The 2023-2024 cycle is incomplete as studies are not finalized until May, 2025.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2021-2022 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

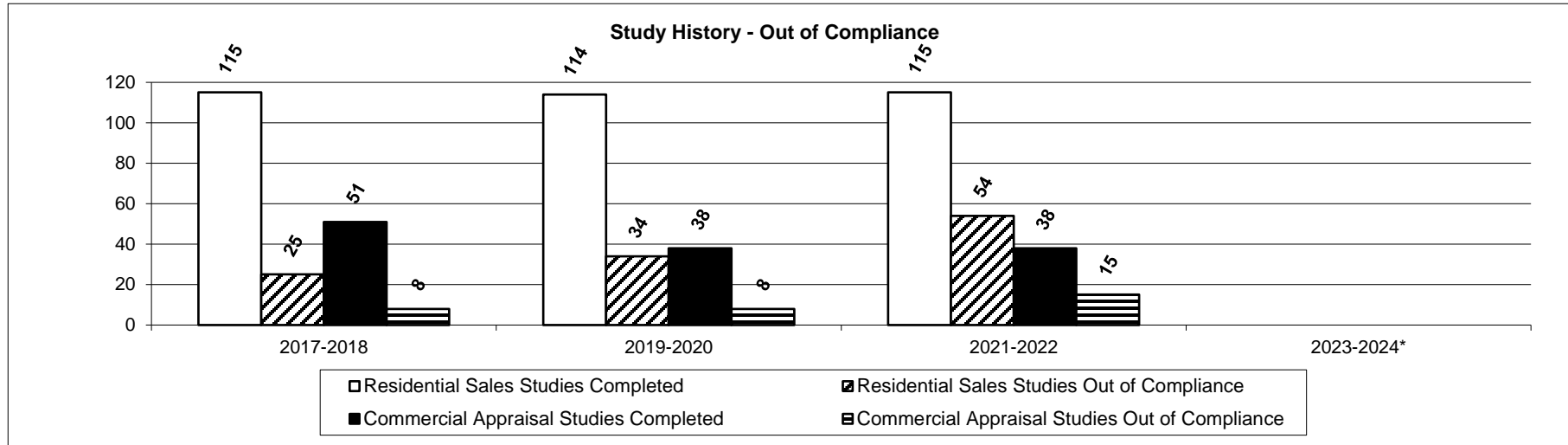
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2023-2024 assessment cycle is January 1, 2023 - December 31, 2024).



* The 2023-2024 cycle is incomplete as appraisals and studies are not finalized until May, 2025.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

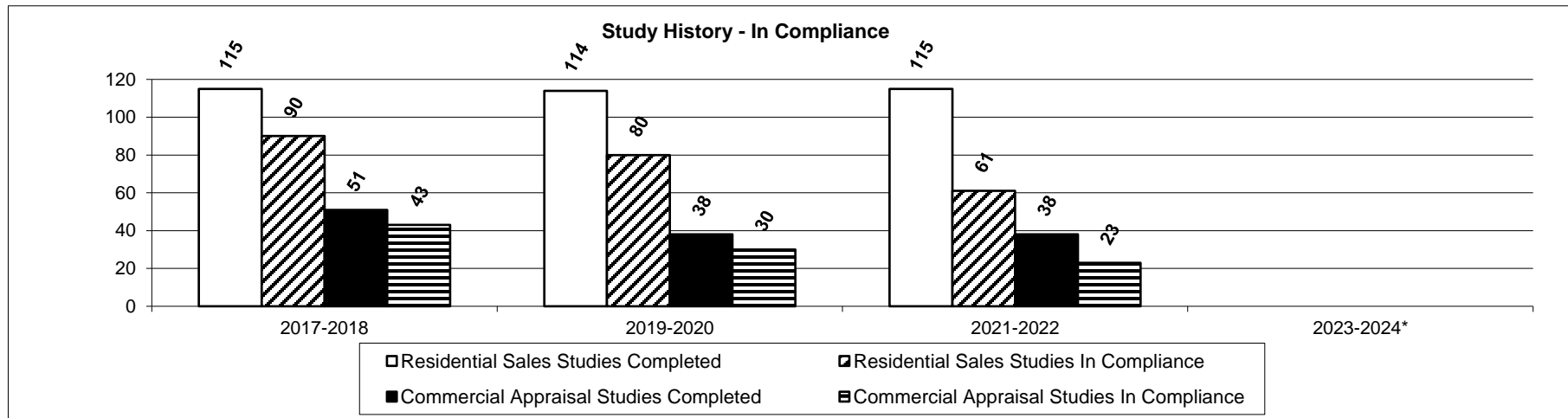
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2c. Provide a measure(s) of the program's impact.

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



*The 2023-2024 cycle is incomplete as the appraisals and studies are not finalized until May, 2025.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

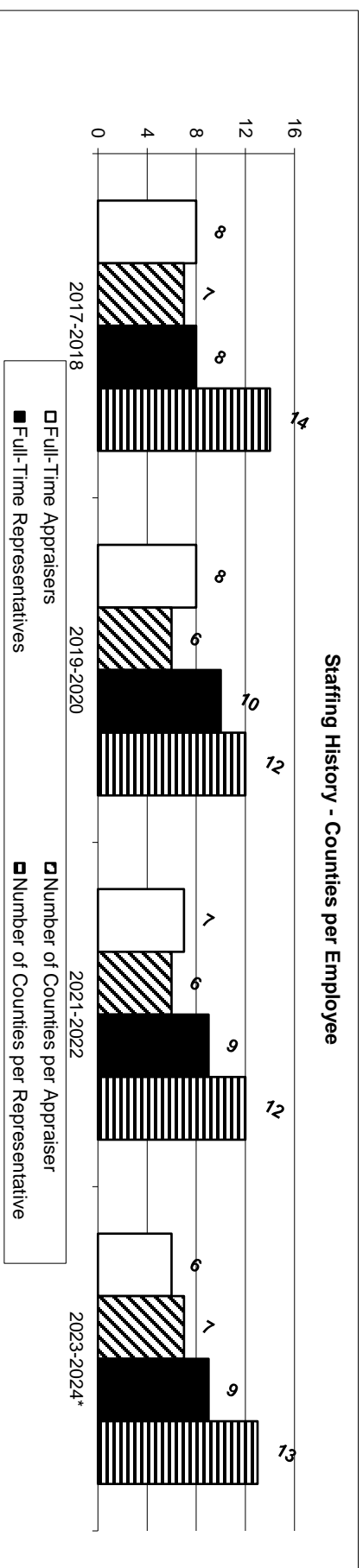
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



* The 2023-2024 cycle is incomplete as studies are not finalized until May, 2025.

PROGRAM DESCRIPTION

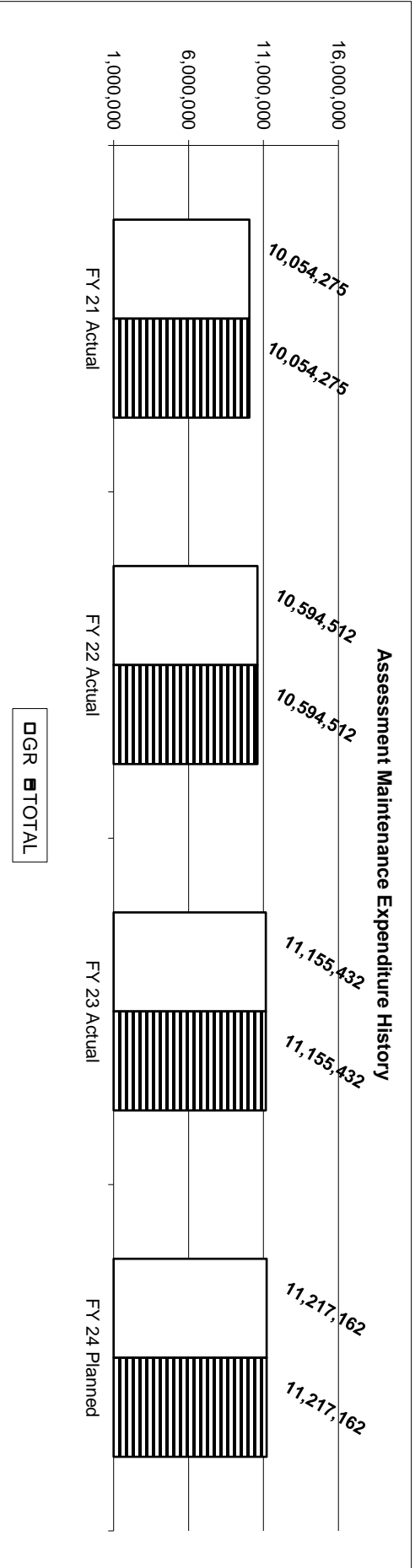
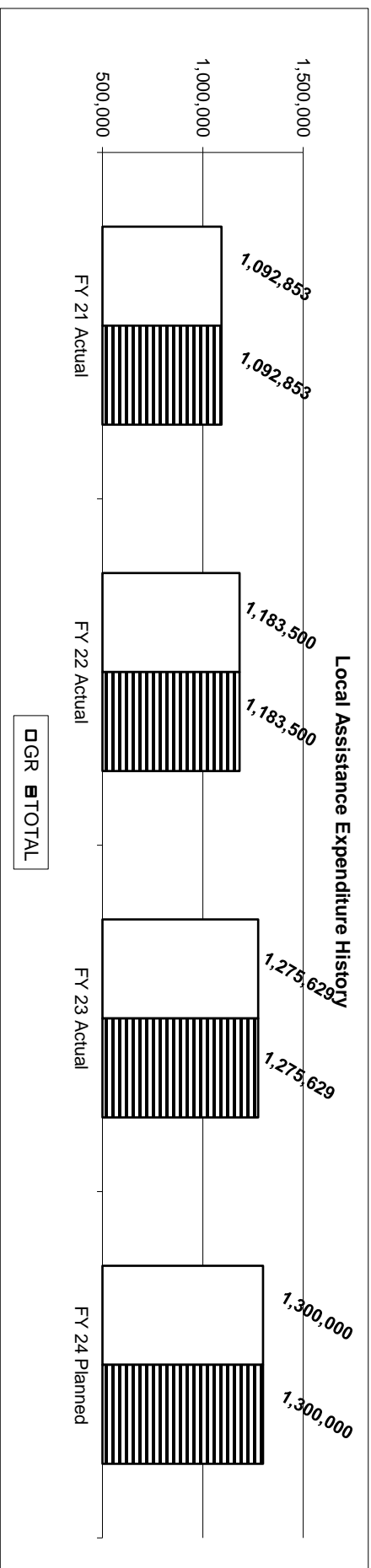
Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

CORE DECISION ITEM

Department - Revenue	Budget Unit 87016C
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section 4.165

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	11,217,163	0	0	11,217,163	PSD	11,217,163	0	0	11,217,163
TRF	0	0	0	0	TRF	0	0	0	0
Total	11,217,163	0	0	11,217,163	Total	11,217,163	0	0	11,217,163
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$11,217,163 will provide reimbursements to counties at \$3.30 per parcel based upon the 2022 parcel count of 3,399,140.

The median cost per parcel required to implement the statewide assessment program stands at \$20.40. The core request provides funding to pay for 13% of the actual cost required to assess property in the State of Missouri with the balance of 87% being borne by local government and public school districts. Property tax revenues in 2022 were approximately \$9.46 billion, of which roughly \$7.10 billion provides funding to local public schools.

3. PROGRAM LISTING (list programs included in this core funding)

Assessment Maintenance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.165</u>

4. FINANCIAL HISTORY

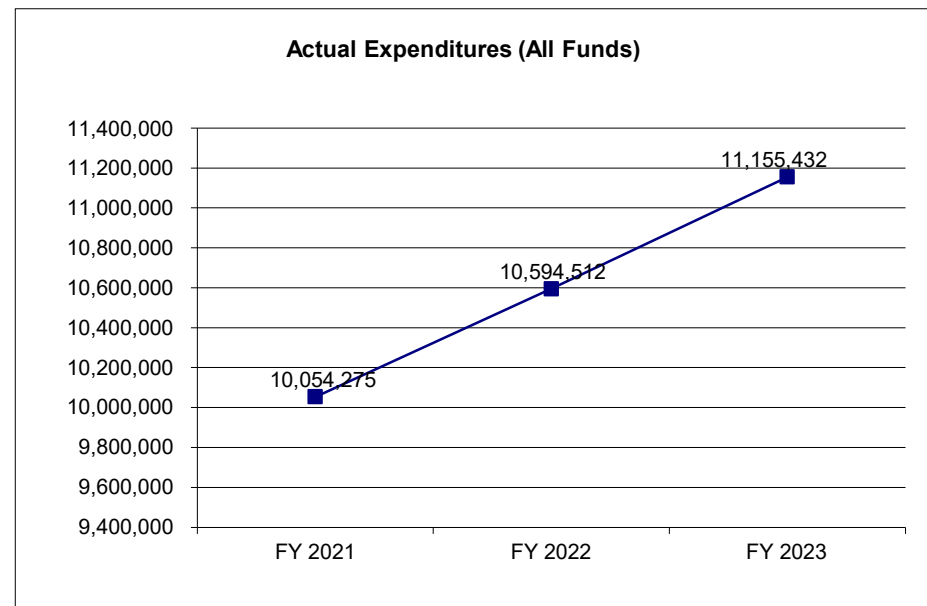
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	10,054,275	10,595,322	11,155,433	11,217,163
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	10,054,275	10,595,322	11,155,433	11,217,163
Actual Expenditures (All Funds)	10,054,275	10,594,512	11,155,432	N/A
Unexpended (All Funds)	0	810	1	N/A
Unexpended, by Fund:				
General Revenue	0	810	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

**STATE
ASSESSMENT MAINTENANCE**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	11,217,163	0	0	11,217,163	
	Total	0.00	11,217,163	0	0	11,217,163	
DEPARTMENT CORE REQUEST							
	PD	0.00	11,217,163	0	0	11,217,163	
	Total	0.00	11,217,163	0	0	11,217,163	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	11,217,163	0	0	11,217,163	
	Total	0.00	11,217,163	0	0	11,217,163	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	
TOTAL - PD	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	
TOTAL	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	
Asmnt Mnt \$3.44/parcel 2023 Ct - 1860021									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	528,029	0.00	50,028	0.00	
TOTAL - PD	0	0.00	0	0.00	528,029	0.00	50,028	0.00	
TOTAL	0	0.00	0	0.00	528,029	0.00	50,028	0.00	
GRAND TOTAL	\$11,155,432	0.00	\$11,217,163	0.00	\$11,745,192	0.00	\$11,267,191	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00
TOTAL - PD	11,155,432	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00
GRAND TOTAL	\$11,155,432	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00
GENERAL REVENUE	\$11,155,432	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department - Revenue	Budget Unit	87016C
Division - State Tax Commission		
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct	DI# 1860021	HB Section
		4.165

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	528,029	0	0	528,029
TRF	0	0	0	0
Total	528,029	0	0	528,029
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	50,028	0	0	50,028
TRF	0	0	0	0
Total	50,028	0	0	50,028
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.44 per parcel utilizing the 2023 parcel count of 3,414,300 for FY-2025. The increase in parcel count from 2022 to 2023 is 15,160 parcels.

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue	Budget Unit	87016C
Division - State Tax Commission		
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct	DI# 1860021	HB Section 4.165

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,414,300 parcels x \$3.44 per parcel = \$11,745,192, less the core request of \$11,217,163 = \$528,029.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	528,029		0		0		528,029		0
Total PSD	528,029		0		0		528,029		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	528,029	0.0	0	0.0	0	0.0	528,029	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue				Budget Unit		87016C			
Division - State Tax Commission									
DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct			DI# 1860021	HB Section		4.165			
	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
Total EE	0		0		0		0		0
Program Distributions	50,028						50,028		
Total PSD	50,028		0		0		50,028		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	50,028	0.0	0	0.0	0	0.0	50,028	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue Division - State Tax Commission DI Name - Asmnt Mnt \$3.44/parcel 2023 Ct DI# 1860021	Budget Unit <u>87016C</u> HB Section <u>4.165</u>
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)	
<p>6a. Provide an activity measure(s) for the program.</p> <p>6c. Provide a measure(s) of the program's impact.</p>	<p>6b. Provide a measure(s) of the program's quality.</p> <p>6d. Provide a measure(s) of the program's efficiency.</p>
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:	
N/A	

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
Asmnt Mnt \$3.44/parcel 2023 Ct - 1860021								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	528,029	0.00	50,028	0.00
TOTAL - PD	0	0.00	0	0.00	528,029	0.00	50,028	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$528,029	0.00	\$50,028	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$528,029	0.00	\$50,028	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 23 ticket sales exceeded \$1 billion for the thirteenth year in a row and were the second highest in Lottery history, just slightly behind FY 21 record sales. The amount of profit transferred to the Lottery Proceeds Fund for education was the highest on record at \$425 million.

Over the past 38 years, the Lottery has sold \$30.9 billion in product and transferred profits of \$7.9 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 38-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 3 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

Program or Division Name	Type of Report	Date Issued	Website
State Lottery Commission - Two Years Ended 6/30/2022	Audit Report	Nov-23	https://auditor.mo.gov/AuditReport/ViewReport?report=2023079
State Lottery Commission - Two Years Ended 6/30/2020	Audit Report	Dec-20	Missouri State Lottery Commission (mo.gov)
State Lottery Commission - Two Years Ended 6/30/2018	Audit Report	Aug-19	http://app.auditor.mo.gov/Repository/Press/2019065798734.pdf
State Lottery Commission - Two Years Ended 6/30/2016	Audit Report	Jul-17	http://app.auditor.mo.gov/Repository/Press/2017060551494.pdf
State Lottery Commission - Three Years Ended 6/30/2014	Audit Report	Dec-15	http://app.auditor.mo.gov/Repository/Press/2015119999204.pdf

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.180	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund:
 Personal Services - \$877,868- 10% Expense and Equipment - \$696,441 - 10% Vendor Costs - \$3,467,807 - 10% Pull-Tab Costs - \$919,439 - 10%

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000	Potential use estimated at \$250,000 to \$1,000,000

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.180

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	8,778,679	8,778,679	PS	0	0	8,778,679	8,778,679
EE	0	0	56,627,410	56,627,410	EE	0	0	56,627,410	56,627,410
PSD	0	0	9,450	9,450	PSD	0	0	9,450	9,450
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	65,415,539	65,415,539	Total	0	0	65,415,539	65,415,539
FTE	0.00	0.00	153.50	153.50	FTE	0.00	0.00	153.50	153.50
Est. Fringe	0	0	5,577,230	5,577,230	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Lottery Enterprise Fund (0657)				Other Funds:	Lottery Enterprise Fund (0657)			

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesss and entertaining millions.

3. PROGRAM LISTING (list programs included in this core funding)

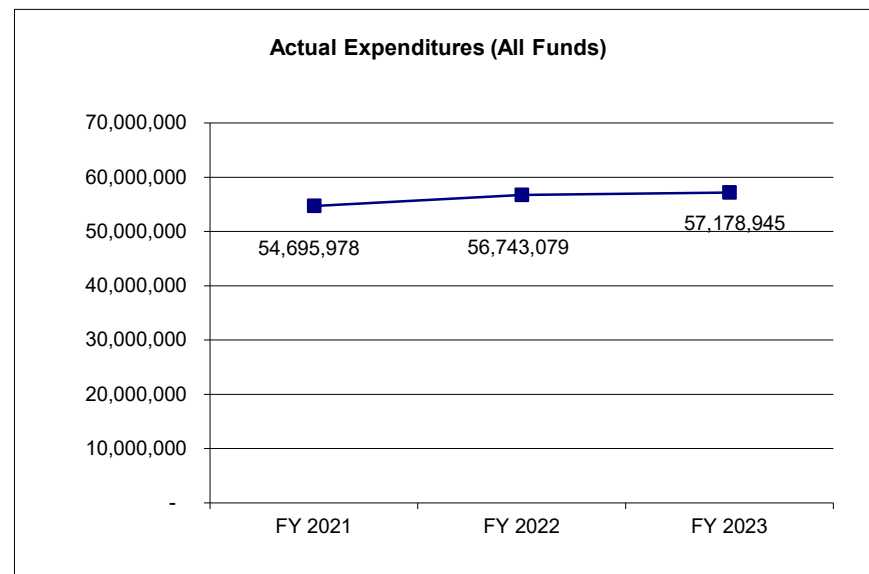
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.180

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	59,501,090	60,836,645	61,398,432	65,415,539
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	59,501,090	60,836,645	61,398,432	N/A
Actual Expenditures (All Funds)	54,695,978	56,743,079	57,178,945	N/A
Unexpended (All Funds)	4,805,112	4,093,566	4,219,487	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,805,112	4,093,566	4,219,487	N/A



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$3,000,000 in FY 21, \$5,359,864 in FY 22, and \$6,992,701 in FY 23 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015, and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations. Unexpended balance in all three years is mainly due to unexpended Pull-Tab vendor costs appropriation.

CORE RECONCILIATION DETAIL

STATE
LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	153.50	0	0	8,778,679	8,778,679	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	65,415,539	65,415,539	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	8,778,679	8,778,679	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	65,415,539	65,415,539	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	8,778,679	8,778,679	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	65,415,539	65,415,539	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	7,920,317	151.39	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50
TOTAL - PS	7,920,317	151.39	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	49,250,679	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00
TOTAL - EE	49,250,679	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	7,949	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL - PD	7,949	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	57,178,945	151.39	65,415,539	153.50	65,415,539	153.50	65,415,539	153.50
Pay Plan - 0000012								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	280,916	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	280,916	0.00
TOTAL	0	0.00	0	0.00	0	0.00	280,916	0.00
GRAND TOTAL	\$57,178,945	151.39	\$65,415,539	153.50	\$65,415,539	153.50	\$65,696,455	153.50

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING								
CORE								
DIVISION DIRECTOR	339,037	3.32	332,034	3.00	432,885	4.00	432,885	4.00
DESIGNATED PRINCIPAL ASST DIV	265,858	3.03	266,031	3.00	379,377	4.00	379,377	4.00
MISCELLANEOUS TECHNICAL	31,073	0.53	31,484	0.50	31,484	0.50	31,484	0.50
MISCELLANEOUS PROFESSIONAL	110,429	1.68	100,439	0.50	100,439	0.50	100,439	0.50
SPECIAL ASST OFFICIAL & ADMSTR	86,132	1.00	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	57,435	1.00	61,983	1.00	61,983	1.00	61,983	1.00
PRINCIPAL ASST BOARD/COMMISSION	162,969	1.16	149,256	1.00	149,256	1.00	149,256	1.00
ADMIN SUPPORT ASSISTANT	194,615	6.08	213,269	6.00	213,269	6.00	213,269	6.00
LEAD ADMIN SUPPORT ASSISTANT	138,685	3.58	183,600	3.00	183,600	3.00	183,600	3.00
ADMIN SUPPORT PROFESSIONAL	333,056	7.71	369,632	8.00	369,632	8.00	369,632	8.00
RESEARCH/DATA ANALYST	230,948	4.15	235,347	4.00	235,347	4.00	235,347	4.00
RESEARCH DATA ANALYSIS SPV/MGR	75,394	1.00	76,120	1.00	76,120	1.00	76,120	1.00
STORES/WAREHOUSE ASSOCIATE	102,801	3.00	112,337	3.00	112,337	3.00	112,337	3.00
SENIOR MULTIMEDIA SPECIALIST	53,213	1.01	56,029	1.00	56,029	1.00	56,029	1.00
PUBLIC RELATIONS COORDINATOR	199,211	3.95	215,228	4.00	215,228	4.00	215,228	4.00
SENIOR ACCOUNTS ASSISTANT	117,385	2.86	164,303	4.00	164,303	4.00	164,303	4.00
INTERMEDIATE ACCOUNTANT	97,608	2.00	105,614	2.00	105,614	2.00	105,614	2.00
ACCOUNTANT SUPERVISOR	142,532	2.00	146,199	2.00	146,199	2.00	146,199	2.00
ACCOUNTANT MANAGER	28,814	0.28	113,346	1.00	0	0.00	0	0.00
AUDITOR	4,486	0.08	58,514	1.00	58,514	1.00	58,514	1.00
HUMAN RESOURCES MANAGER	75,721	1.00	78,839	1.00	78,839	1.00	78,839	1.00
ASSOC APPLICATIONS DEVELOPER	141,332	2.59	114,297	2.00	114,297	2.00	114,297	2.00
APPLICATIONS DEVELOPER	77,663	1.30	129,617	2.00	129,617	2.00	129,617	2.00
SENIOR APPLICATIONS DEVELOPER	67,781	1.03	67,133	1.00	67,133	1.00	67,133	1.00
APPLICATIONS DEVELOPMENT SPEC	87,000	1.00	92,234	1.00	92,234	1.00	92,234	1.00
DIR STRATEGY & PLANNING LVL 2	68,634	0.71	100,851	1.00	0	0.00	0	0.00
SENIOR BUSINESS ANALYST	66,204	1.00	68,807	1.00	68,807	1.00	68,807	1.00
NETWORK INFRASTRUCTURE TECH	44,188	1.00	39,917	1.00	39,917	1.00	39,917	1.00
NETWORK INFRASTRUCTURE ARCHTCT	70,961	1.00	72,400	1.00	72,400	1.00	72,400	1.00
NETWORK INFRASTRUCTURE SPV	79,098	1.00	79,261	1.00	79,261	1.00	79,261	1.00
QUALITY CONTROL SPECIALIST	117,332	2.00	120,253	2.00	120,253	2.00	120,253	2.00
SYSTEMS ADMINISTRATION TECH	38,776	0.83	43,909	1.00	43,909	1.00	43,909	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR SYSTEMS ADMINISTRATION SPEC	64,231	0.94	76,213	1.00	76,213	1.00	76,213	1.00
CYBERSECURITY ANALYST	59,311	1.00	60,020	1.00	60,020	1.00	60,020	1.00
CLIENT SUPPORT TECH-TIER 2	174,821	3.86	189,041	4.00	189,041	4.00	189,041	4.00
LOTTERY SECURITY SPECIALIST	169,849	3.00	199,414	3.00	199,414	3.00	199,414	3.00
LOTTERY SECURITY MANAGER	79,815	1.00	83,715	1.00	83,715	1.00	83,715	1.00
LOTTERY MKTNG & PROMOTIONS MGR	311,404	5.00	329,861	5.00	329,861	5.00	329,861	5.00
LOTTERY CUSTOMER SERVICE SPEC	222,516	6.82	285,964	7.50	285,964	7.50	285,964	7.50
LOTTERY INSIDE SALES SPEC	290,424	7.99	311,032	8.00	311,032	8.00	311,032	8.00
LOTTERY INSIDE SALES TEAM MGR	88,657	2.00	94,162	2.00	94,162	2.00	94,162	2.00
LOTTERY FIELD REPRESENTATIVE	1,769,800	39.92	2,087,129	41.00	2,087,129	41.00	2,087,129	41.00
LOTTERY DSTRCT/CORP SALES MGR	450,720	7.98	494,002	8.00	494,002	8.00	494,002	8.00
LOTTERY SALES MANAGER	478,068	7.00	510,165	7.00	510,165	7.00	510,165	7.00
MAINTENANCE/GROUNDS SUPERVISOR	54,330	1.00	59,678	1.00	59,678	1.00	59,678	1.00
TOTAL - PS	7,920,317	151.39	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50
TRAVEL, IN-STATE	64,107	0.00	146,365	0.00	121,665	0.00	121,665	0.00
TRAVEL, OUT-OF-STATE	71,029	0.00	72,924	0.00	72,924	0.00	72,924	0.00
FUEL & UTILITIES	82,476	0.00	120,775	0.00	120,775	0.00	120,775	0.00
SUPPLIES	629,988	0.00	921,827	0.00	721,827	0.00	721,827	0.00
PROFESSIONAL DEVELOPMENT	106,263	0.00	197,293	0.00	197,293	0.00	197,293	0.00
COMMUNICATION SERV & SUPP	339,960	0.00	341,600	0.00	341,600	0.00	341,600	0.00
PROFESSIONAL SERVICES	44,684,341	0.00	51,555,356	0.00	52,048,751	0.00	52,048,751	0.00
HOUSEKEEPING & JANITORIAL SERV	58,936	0.00	54,000	0.00	78,700	0.00	78,700	0.00
M&R SERVICES	953,234	0.00	1,415,655	0.00	892,260	0.00	892,260	0.00
COMPUTER EQUIPMENT	316,521	0.00	528,500	0.00	403,500	0.00	403,500	0.00
MOTORIZED EQUIPMENT	820,920	0.00	203,450	0.00	328,450	0.00	328,450	0.00
OFFICE EQUIPMENT	20,448	0.00	46,535	0.00	46,535	0.00	46,535	0.00
OTHER EQUIPMENT	99,139	0.00	36,703	0.00	66,703	0.00	66,703	0.00
PROPERTY & IMPROVEMENTS	401,032	0.00	309,000	0.00	509,000	0.00	509,000	0.00
BUILDING LEASE PAYMENTS	86,923	0.00	119,750	0.00	119,750	0.00	119,750	0.00
EQUIPMENT RENTALS & LEASES	160,887	0.00	143,950	0.00	143,950	0.00	143,950	0.00
MISCELLANEOUS EXPENSES	354,475	0.00	413,727	0.00	413,727	0.00	413,727	0.00
TOTAL - EE	49,250,679	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
REFUNDS	7,949	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL - PD	7,949	0.00	9,450	0.00	9,450	0.00	9,450	0.00
GRAND TOTAL	\$57,178,945	151.39	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$57,178,945	151.39	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50

NEW DECISION ITEM

RANK: 1 OF 1

Department	REVENUE - MISSOURI LOTTERY COMMISSION	Budget Unit	Various
Department-wide			
Pay Plan - FY 2025	DI# 0000012	HB Section	Various

1. AMOUNT OF REQUEST

	FY 2025 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	280,916	280,916
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	280,916	280,916
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	104,697	104,697
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Various
Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/>	New Legislation	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input type="checkbox"/>	Federal Mandate	<input type="checkbox"/>	Program Expansion	<input type="checkbox"/>	Cost to Continue
<input type="checkbox"/>	GR Pick-Up	<input type="checkbox"/>	Space Request	<input type="checkbox"/>	Equipment Replacement
<input checked="" type="checkbox"/>	Pay Plan	<input type="checkbox"/>	Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2025 budget includes appropriation authority for a 3.2% statewide pay increase for employees.

NEW DECISION ITEM

RANK: 1 **OF** 1

Department <u>REVENUE - MISSOURI LOTTERY COMMISSION</u>	Budget Unit <u>Various</u>
Department-wide	
Pay Plan - FY 2025 <u>DI# 0000012</u>	HB Section <u>Various</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2025 pay plan was based on a 3.2% pay increase for employees.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100 - Salaries and Wages					280,916		280,916	0.0	
Total PS	0	0.0	0	0.0	280,916	0.0	280,916	0.0	0
Grand Total	0	0.0	0	0.0	280,916	0.0	280,916	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	13,852	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	12,140	0.00
MISCELLANEOUS TECHNICAL	0	0.00	0	0.00	0	0.00	1,007	0.00
MISCELLANEOUS PROFESSIONAL	0	0.00	0	0.00	0	0.00	3,214	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	1,983	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	4,776	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	6,825	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	5,875	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	11,828	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	7,531	0.00
RESEARCH DATA ANALYSIS SPV/MGR	0	0.00	0	0.00	0	0.00	2,436	0.00
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	0	0.00	3,595	0.00
SENIOR MULTIMEDIA SPECIALIST	0	0.00	0	0.00	0	0.00	1,793	0.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	0	0.00	6,887	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	5,258	0.00
INTERMEDIATE ACCOUNTANT	0	0.00	0	0.00	0	0.00	3,380	0.00
ACCOUNTANT SUPERVISOR	0	0.00	0	0.00	0	0.00	4,678	0.00
AUDITOR	0	0.00	0	0.00	0	0.00	1,872	0.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	0	0.00	2,523	0.00
ASSOC APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	3,658	0.00
APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	4,148	0.00
SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	2,148	0.00
APPLICATIONS DEVELOPMENT SPEC	0	0.00	0	0.00	0	0.00	2,951	0.00
SENIOR BUSINESS ANALYST	0	0.00	0	0.00	0	0.00	2,202	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	0	0.00	1,277	0.00
NETWORK INFRASTRUCTURE ARCHTCT	0	0.00	0	0.00	0	0.00	2,317	0.00
NETWORK INFRASTRUCTURE SPV	0	0.00	0	0.00	0	0.00	2,536	0.00
QUALITY CONTROL SPECIALIST	0	0.00	0	0.00	0	0.00	3,848	0.00
SYSTEMS ADMINISTRATION TECH	0	0.00	0	0.00	0	0.00	1,405	0.00
SR SYSTEMS ADMINISTRATION SPEC	0	0.00	0	0.00	0	0.00	2,439	0.00
CYBERSECURITY ANALYST	0	0.00	0	0.00	0	0.00	1,921	0.00
CLIENT SUPPORT TECH-TIER 2	0	0.00	0	0.00	0	0.00	6,049	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	6,381	0.00
LOTTERY SECURITY MANAGER	0	0.00	0	0.00	0	0.00	2,679	0.00
LOTTERY MKTNG & PROMOTIONS MGR	0	0.00	0	0.00	0	0.00	10,556	0.00
LOTTERY CUSTOMER SERVICE SPEC	0	0.00	0	0.00	0	0.00	9,151	0.00
LOTTERY INSIDE SALES SPEC	0	0.00	0	0.00	0	0.00	9,953	0.00
LOTTERY INSIDE SALES TEAM MGR	0	0.00	0	0.00	0	0.00	3,013	0.00
LOTTERY FIELD REPRESENTATIVE	0	0.00	0	0.00	0	0.00	66,788	0.00
LOTTERY DSTRCT/CORP SALES MGR	0	0.00	0	0.00	0	0.00	15,808	0.00
LOTTERY SALES MANAGER	0	0.00	0	0.00	0	0.00	16,325	0.00
MAINTENANCE/GROUNDS SUPERVISOR	0	0.00	0	0.00	0	0.00	1,910	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	280,916	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$280,916	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$280,916	0.00

PROGRAM DESCRIPTION

Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1a. What strategic priority does this program address?

Helps fund public education.

1b. What does this program do?

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.

The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

2a. Provide an activity measure(s) for the program.

- 1) Lottery Retailers - 4,700 Lottery Retailers across the state received \$105.0 million in retailer commissions and incentives in FY 2023 (unaudited).
- 2) Lottery Players - \$1.3 billion paid to players in prizes in FY 2023 (unaudited).
- 3) Minority and Women-owned Businesses - \$18.1 million and \$6.0 million to minority and women-owned businesses, respectively, in FY 2023, for participation rates of 11.83% and 3.91% respectively.

2b. Provide a measure(s) of the program's quality.

- 1) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2023 sales were \$1.8 billion (unaudited), the second highest in Lottery history, just slightly behind FY 21 record sales.
- 2) Retailer Satisfaction - 2023 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.27 out of 5.
- 3) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 9 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

PROGRAM DESCRIPTION

Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

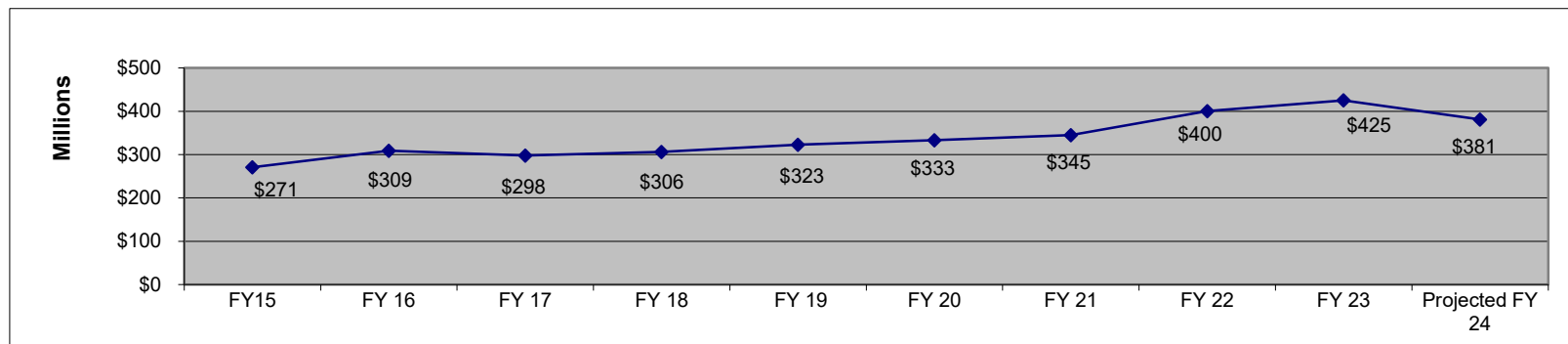
4) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Excellent" ratings from the SAO and unmodified opinions from the independent CPA firm. The most recent SAO audit, covering the two years ended June 30, 2020, contained no findings and an "Excellent" rating.

5) Excellence in Reporting - Missouri Lottery has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for each of the last 23 years. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Annual Comprehensive Financial Reports can be found on our website.

6) Security and Risk Management - Missouri Lottery is the first U.S. lottery to achieve the World Lottery Association's Level 2 certification for security and risk management. The Level 2 certification is based on the effective management of security and integrity, using four key components: ISO/IEC 27001 international standards for information security; lottery-specific security processes and controls; requirements for products offered by the lottery; and controls required for offering games run by the Multi-State Lottery Association (MUSL). The Lottery's information system has also been certified by MSEC B, an accredited Management Systems Certification Body.

2c. Provide a measure(s) of the program's impact.

1.) Annual Transfers to Education



*Projected FY 24 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 23 proceeds not transferred until FY 24 of \$.7 million

PROGRAM DESCRIPTION

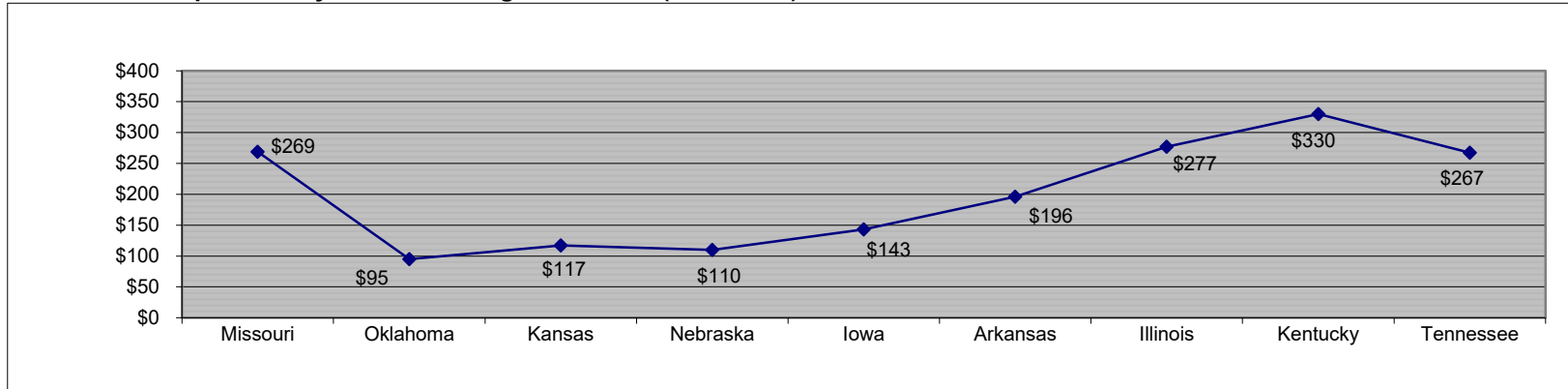
Department **REVENUE**

HB Section(s): **4.180-4.195**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

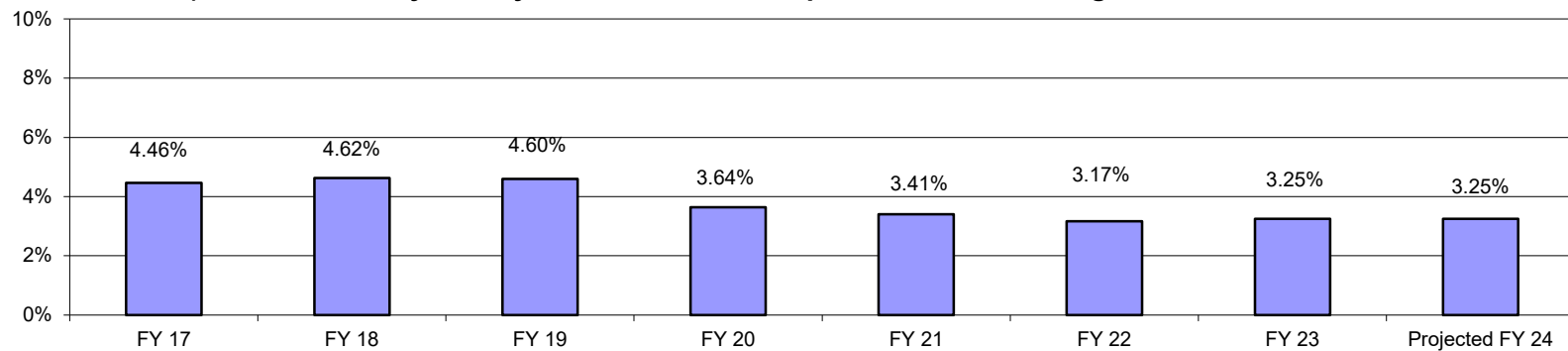
2.) FY 2022 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2023, the Lottery remitted \$5.2 million in state tax withholdings to Missouri Department of Revenue and \$1.2 million in debt offsets to various state agencies from Lottery prize winnings.

2d. Provide a measure(s) of the program's efficiency.

1.) Missouri Lottery History of Administrative Expenses as a Percentage of Sales**



**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

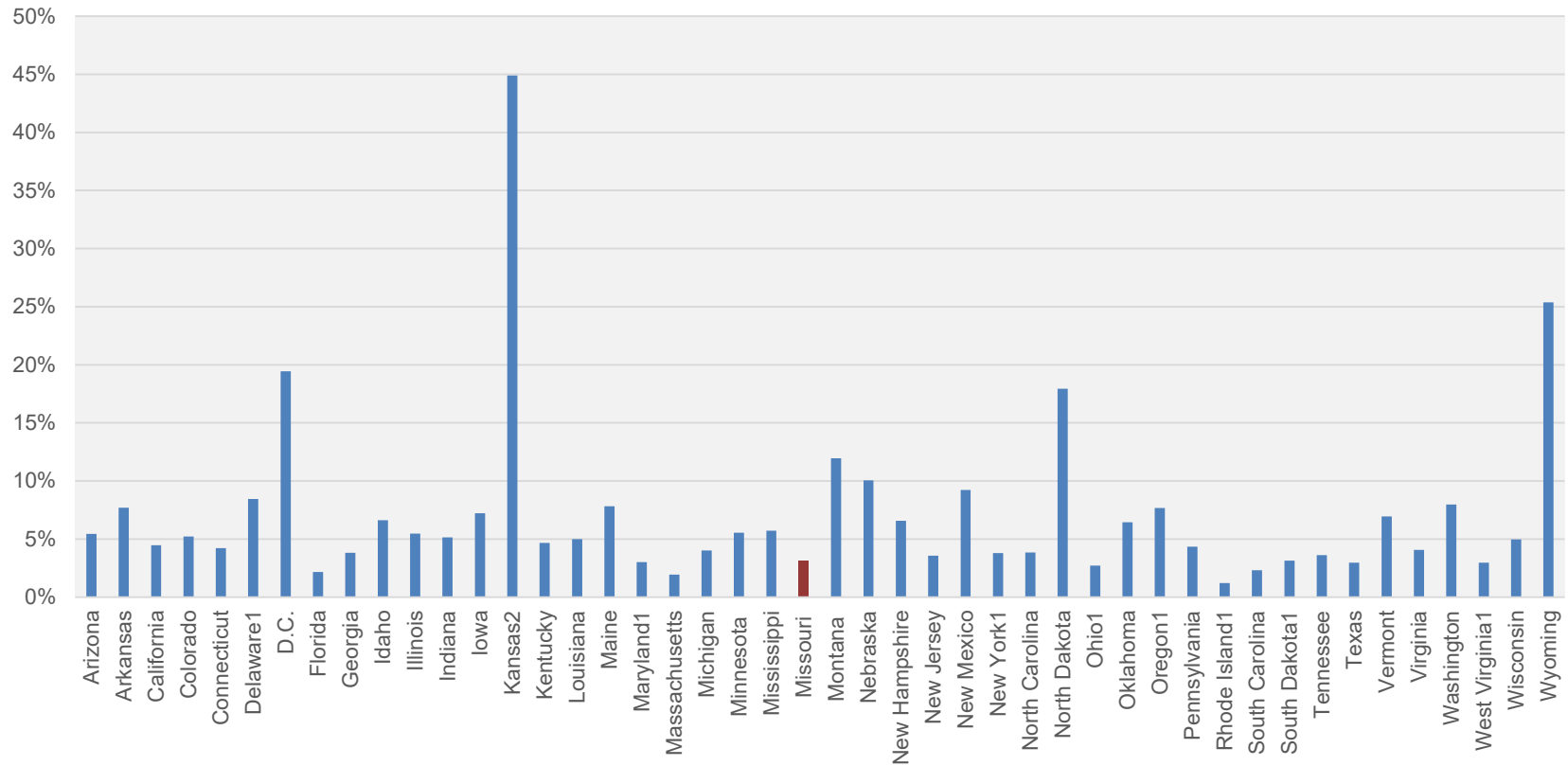
Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1a.) Lottery Industry FY22 Administrative Expense as a Percentage of Sales



In FY 22, Missouri Lottery's administrative expenses were 3.17% of sales compared to the FY 22 U.S. Lottery industry average of 6.91%.

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PROGRAM DESCRIPTION

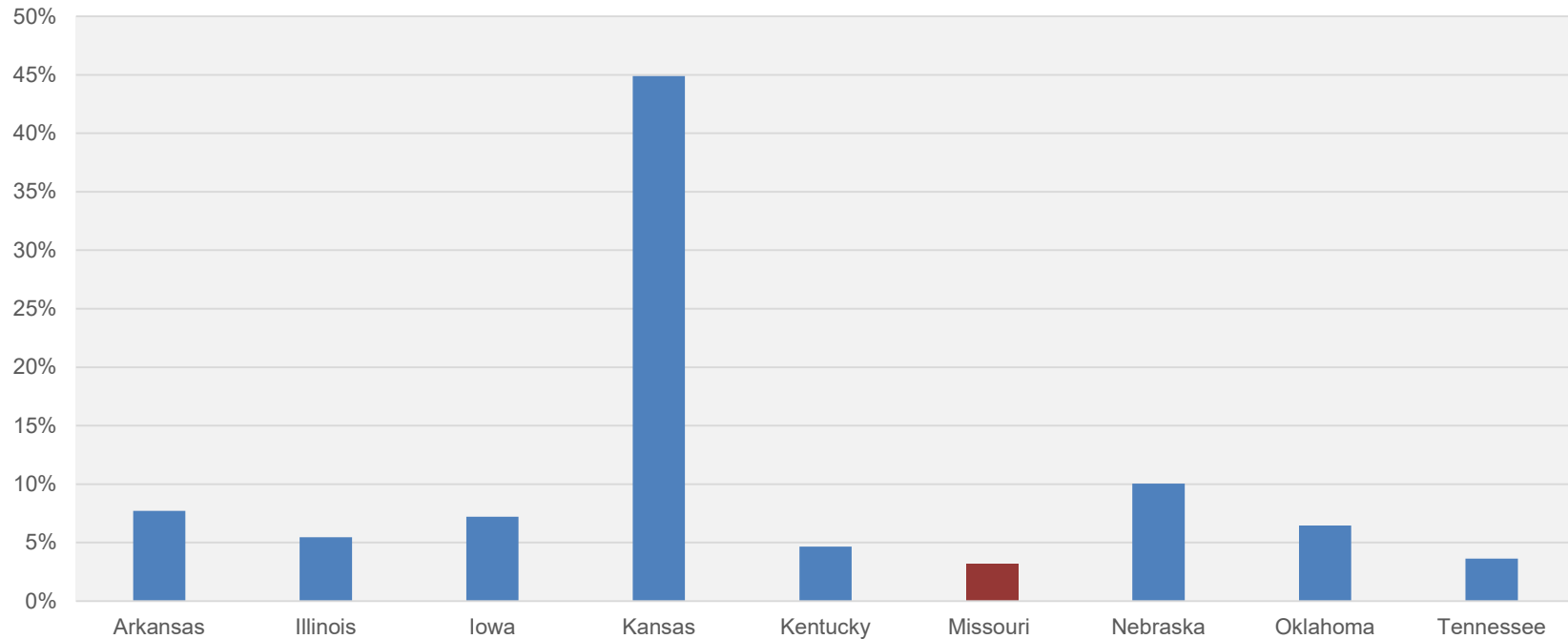
Department **REVENUE**

HB Section(s): **4.180-4.195**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1b.) Contiguous States FY22 Administrative Expense as a Percentage of Sales



In FY 22, Missouri Lottery's administrative expenses were 3.17% of sales compared to the contiguous state lotteries' average of 10.36%.

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PROGRAM DESCRIPTION

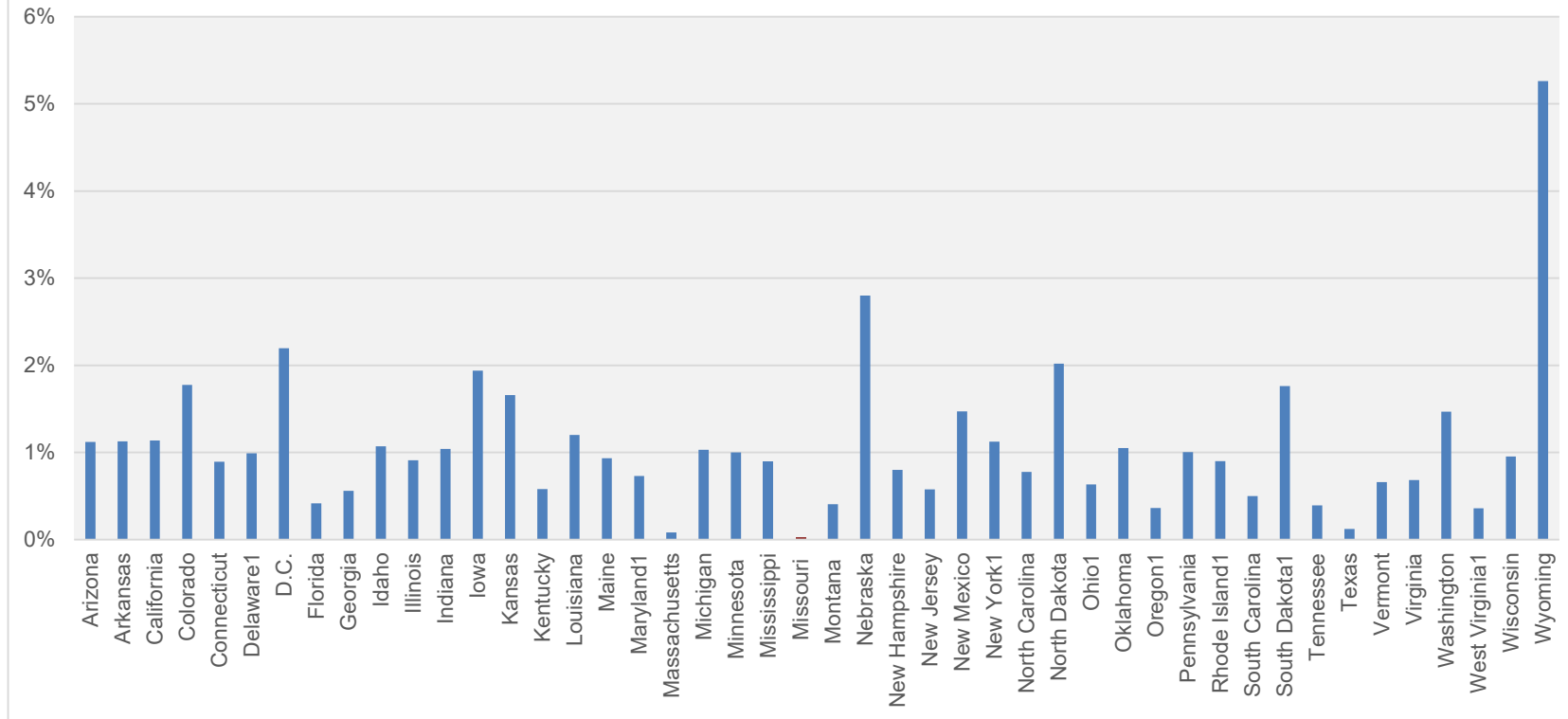
Department **REVENUE**

HB Section(s): 4.180-4.195

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2.) Lottery Industry FY22 Advertising Budget as a Percentage of Sales



In FY 22, Missouri Lottery's advertising budget was .02% of sales compared to the FY 22 U.S. Lottery industry average of 1.07%.

Source: *La Fleur's 2023 World Lottery Almanac* © 2023 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

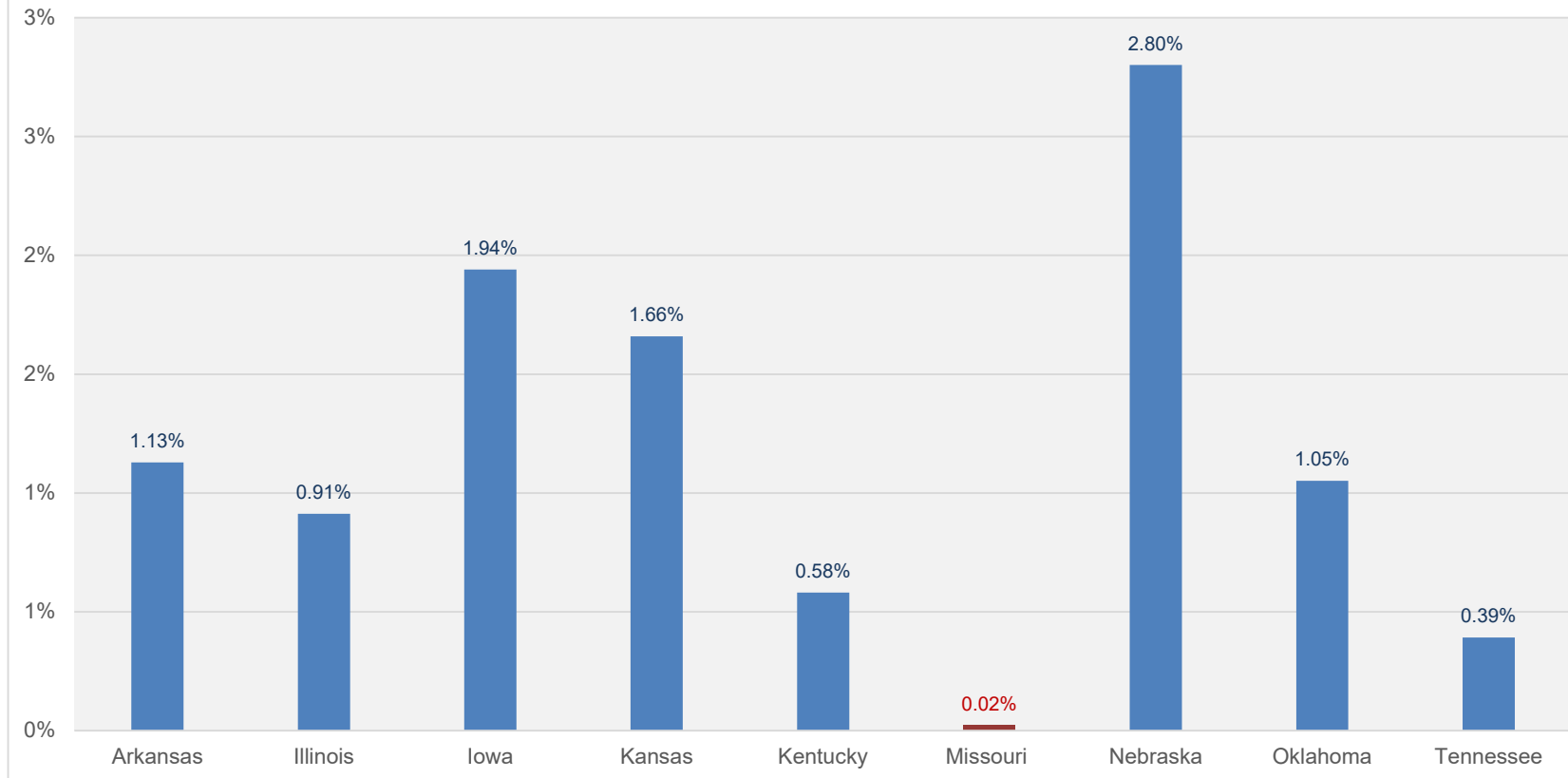
Department **REVENUE**

HB Section(s): **4.180-4.195**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2a.) Contiguous States FY22 Advertising Budget as a Percentage of Sales



In FY 22 Missouri Lottery's advertising budget was .02% of sales compared to contiguous state lotteries' average of 1.17%.

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PROGRAM DESCRIPTION

Department REVENUE

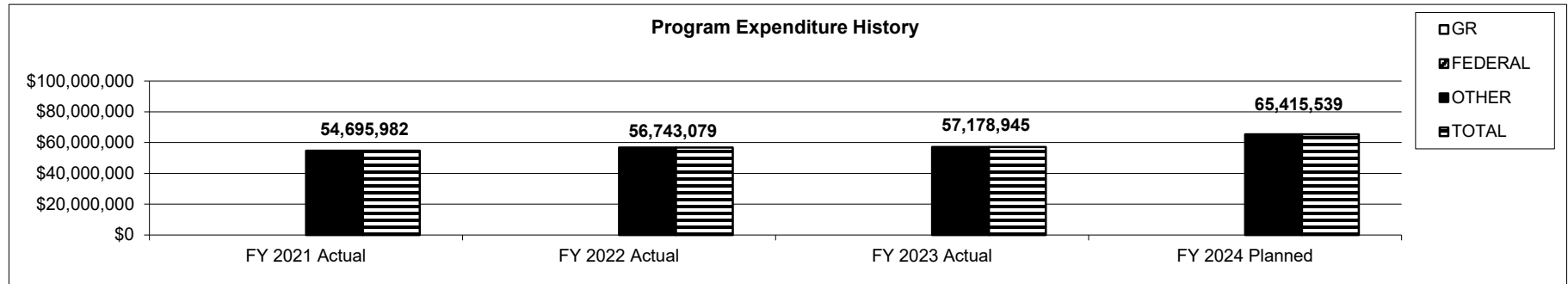
HB Section(s): 4.180-4.195

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs, capital improvements, leasing, state-owned building, or Attorney General PS, all of which are included in other agency budgets.)



Program Expenditures include Lottery operating budget expenditures only: PS, E&E, Advertising, Responsible Gaming Messaging and Vendor Payments.

4. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.185

1. CORE FINANCIAL SUMMARY

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	200,277,993	200,277,993	EE	0	0	200,277,993	200,277,993
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993	Total	0	0	200,277,993	200,277,993
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: State Lottery Fund (0682)					Other Funds: State Lottery Fund (0682)				

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

3. PROGRAM LISTING (list programs included in this core funding)

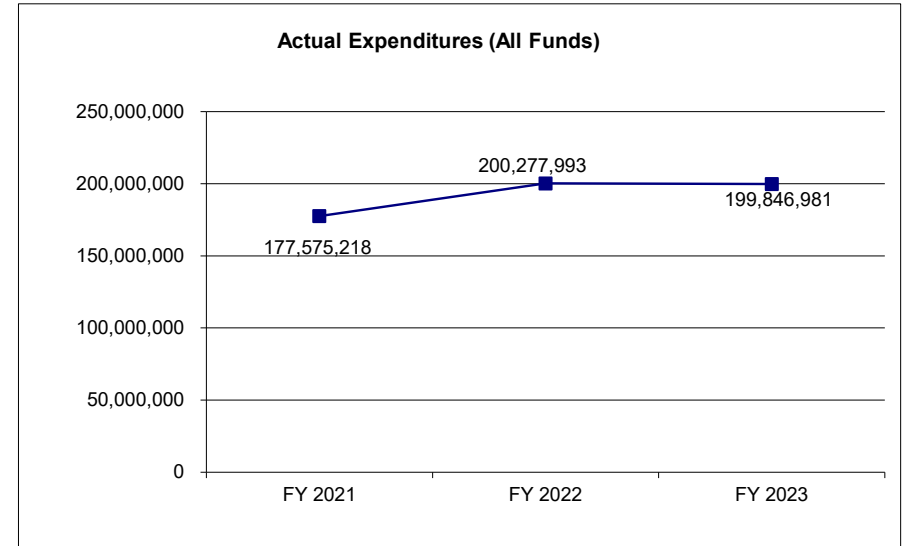
Prizes related to the games offered by the Missouri Lotttery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.185

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr
Appropriation (All Funds)	177,575,218	202,805,855	222,097,794	200,277,993
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	177,575,218	202,805,855	222,097,794	N/A
Actual Expenditures (All Funds)	177,575,218	200,277,993	199,846,981	N/A
Unexpended (All Funds)	0	2,527,862	22,250,813	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	2,527,862	22,250,813	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$3,500,000 in FY 21, \$28,730,637 in FY 22, and \$48,022,576 in FY 23 to pay for prizes associated with higher than expected sales.

CORE RECONCILIATION DETAIL

STATE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	200,277,993	200,277,993	
	Total	0.00	0	0	200,277,993	200,277,993	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	200,277,993	200,277,993	
	Total	0.00	0	0	200,277,993	200,277,993	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	200,277,993	200,277,993	
	Total	0.00	0	0	200,277,993	200,277,993	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	
TOTAL - EE	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	
TOTAL	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	
GRAND TOTAL	\$199,846,981	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
TOTAL - EE	199,846,981	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
GRAND TOTAL	\$199,846,981	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$199,846,981	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00

CORE DECISION ITEM

Department	REVENUE				Budget Unit	87215C			
Division	MISSOURI LOTTERY COMMISSION								
Core -	TRANSFER FOR OPERATIONS				HB Section	4.190			
1. CORE FINANCIAL SUMMARY									
	FY 2025 Budget Request					FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	82,102,220	82,102,220	TRF	0	0	82,102,220	82,102,220
Total	0	0	82,102,220	82,102,220	Total	0	0	82,102,220	82,102,220
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	State Lottery Fund (0682)				Other Funds:	State Lottery Fund (0682)			
2. CORE DESCRIPTION									
This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.									

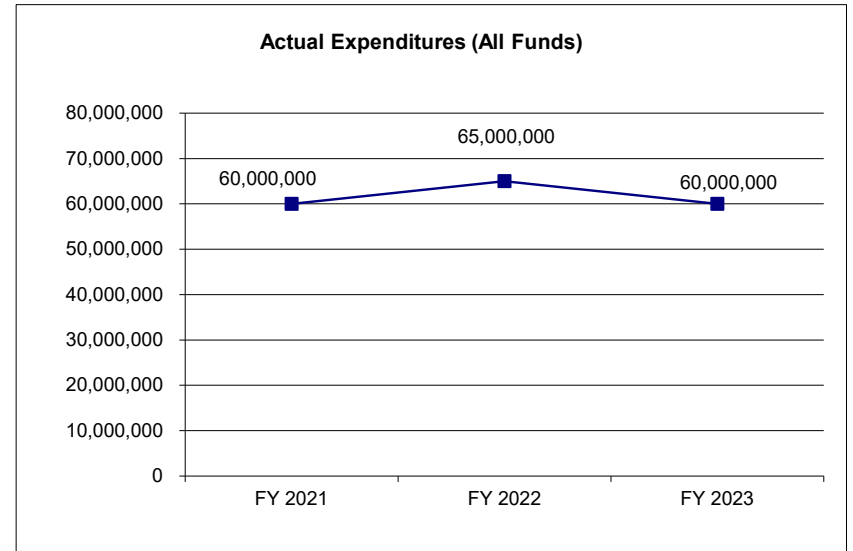
CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER FOR OPERATIONS	HB Section	4.190

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	72,979,593	71,979,476	78,085,715	82,102,220
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	72,979,593	71,979,476	78,085,715	82,102,220
Actual Expenditures (All Funds)	60,000,000	65,000,000	60,000,000	N/A
Unexpended (All Funds)	12,979,593	6,979,476	18,085,715	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	12,979,593	6,979,476	18,085,715	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

STATE
LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	82,102,220	82,102,220	
	Total	0.00	0	0	82,102,220	82,102,220	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	82,102,220	82,102,220	
	Total	0.00	0	0	82,102,220	82,102,220	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	82,102,220	82,102,220	
	Total	0.00	0	0	82,102,220	82,102,220	
<hr/>							

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY FUND TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00	
TOTAL - TRF	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00	
TOTAL	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00	
Pay Plan - 0000012									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	0	0.00	378,111	0.00	
TOTAL - TRF	0	0.00	0	0.00	0	0.00	378,111	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	378,111	0.00	
GRAND TOTAL	\$60,000,000	0.00	\$82,102,220	0.00	\$82,102,220	0.00	\$82,480,331	0.00	

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00
TOTAL - TRF	60,000,000	0.00	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00
GRAND TOTAL	\$60,000,000	0.00	\$82,102,220	0.00	\$82,102,220	0.00	\$82,102,220	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$60,000,000	0.00	\$82,102,220	0.00	\$82,102,220	0.00	\$82,102,220	0.00

NEW DECISION ITEM
RANK: 1 OF 1

Department REVENUE	Budget Unit 87215C
Division MISSOURI LOTTERY COMMISSION	
DI Name Trf for Operations Incr DI# 0000012	HB Section 4.190

1. AMOUNT OF REQUEST

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	378,111	378,111
Total	0	0	0	0	Total	0	0	378,111	378,111
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
					Other Funds: State Lottery Fund (0682)				
					Non-Counts:				

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: Transfer corresponding to pay plan plus related fringes.	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2025 budget includes appropriation authority for a 3.2% statewide pay increase for employees. This new decision item is necessary to fund the transfer from the State Lottery Fund to the Lottery Proceeds Fund for the pay increase and related fringe benefits.

NEW DECISION ITEM
RANK: 1 OF 1

Department REVENUE	Budget Unit 87215C
Division MISSOURI LOTTERY COMMISSION	
DI Name Trf for Operations Incr DI# 0000012	HB Section 4.190

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2025 pay plan was based on a 3.2% pay increase for employees. This new decision item is necessary to fund the transfer from the State Lottery Fund to the Lottery Proceeds Fund for the pay increase and related fringe benefits.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Transfers					378,111		378,111		
Total TRF	<u>0</u>		<u>0</u>		<u>378,111</u>		<u>378,111</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>378,111</u>	<u>0.0</u>	<u>378,111</u>	<u>0.0</u>	<u>0</u>

DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
Pay Plan - 0000012								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	378,111	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	378,111	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$378,111	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$378,111	0.00

CORE DECISION ITEM

DepartmentREVENUE					Budget Unit87218C				
DivisionMISSOURI LOTTERY COMMISSION									
Core -TRANSFER TO LOTTERY PROCEEDS FUND					HB Section4.195				
1. CORE FINANCIAL SUMMARY									
FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	380,711,472	380,711,472	TRF	0	0	410,043,875	410,043,875
Total	0	0	380,711,472	380,711,472	Total	0	0	410,043,875	410,043,875
FTE0.000.000.000.00					FTE0.000.000.000.00				
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: State Lottery Fund (0682)					Other Funds: State Lottery Fund (0682)				
2. CORE DESCRIPTION									
This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$29,332,403 to better approximate actual.									
Fiscal Year		Transfer to Education							
2020		333,000,000							
2021		345,032,500							
2022		400,260,827							
2023		425,038,869							
Plus FY 23 carryover to FY 24		683,965							
Projected 2024		380,694,094							
Five-Year Benchmark		376,942,051							
Benchmark + 1%		380,711,472							

CORE DECISION ITEM

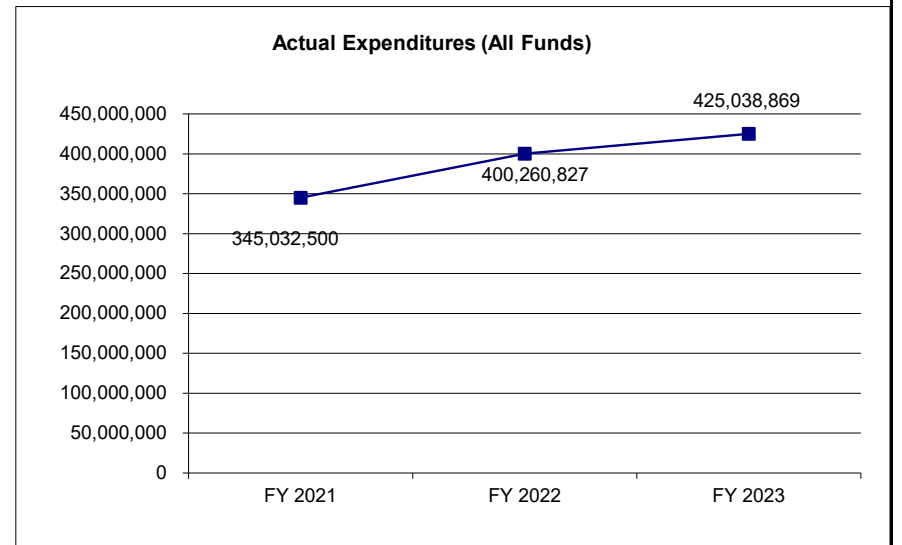
Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.195

3. PROGRAM LISTING (list programs included in this core funding)

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

4. FINANCIAL HISTORY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current Yr.
Appropriation (All Funds)	345,032,500	400,260,827	425,038,869	410,043,875
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	345,032,500	400,260,827	425,038,869	410,043,875
Actual Expenditures (All Funds)	345,032,500	400,260,827	425,038,869	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$8,000,000 in FY 21, \$62,128,327 in FY 22, and \$34,994,994 in FY 23 to transfer profit associated with higher than expected sales.

CORE RECONCILIATION DETAIL

STATE
LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		TRF	0.00	0	0	410,043,875	410,043,875	
		Total	0.00	0	0	410,043,875	410,043,875	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	279 T137	TRF	0.00	0	0	(29,332,403)	(29,332,403)	
NET DEPARTMENT CHANGES			0.00	0	0	(29,332,403)	(29,332,403)	
DEPARTMENT CORE REQUEST								
		TRF	0.00	0	0	380,711,472	380,711,472	
		Total	0.00	0	0	380,711,472	380,711,472	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	279 T137	TRF	0.00	0	0	29,332,403	29,332,403	
NET GOVERNOR CHANGES			0.00	0	0	29,332,403	29,332,403	
GOVERNOR'S RECOMMENDED CORE								
		TRF	0.00	0	0	410,043,875	410,043,875	
		Total	0.00	0	0	410,043,875	410,043,875	

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION-TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00	
TOTAL - TRF	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00	
TOTAL	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00	
GRAND TOTAL	\$425,038,869	0.00	\$410,043,875	0.00	\$380,711,472	0.00	\$410,043,875	0.00	

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DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025	FY 2025
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00
TOTAL - TRF	425,038,869	0.00	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00
GRAND TOTAL	\$425,038,869	0.00	\$410,043,875	0.00	\$380,711,472	0.00	\$410,043,875	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$425,038,869	0.00	\$410,043,875	0.00	\$380,711,472	0.00	\$410,043,875	0.00